



Social Return on Investment of A Project for the Changhua County New Immigrant Education Guidance Group

— Professional and Administrative Capacity Building

SROI Evaluation Report

Awarded April, 2026

Reported by Prof. Shinyi Lin



NTCU
Resource Center for
New Immigrants
Language Curriculum



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This SROI evaluation was conducted to provide a transparent and evidence-based understanding of the social value generated through professional training, instructional support mechanisms, and capacity-building efforts within the guidance group system. We hope that the findings of this report serves as a valuable reference for future policy planning, program refinement, and the continued development of new immigrant language and culture education. We sincerely thank all contributors for their dedication to advancing inclusive, sustainable, and high-quality educational development.

**Changhua County New Immigrant Education Guidance Group
Principal Lin Mao-Hsing, Former Convener**

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Abstract

This report evaluates the social impact of the New Immigrant Language and Culture Education Guidance Group Project in Changhua County within a clearly defined project-based evaluation boundary. The purpose is to quantify the social value created by the project's core activities—such as educator training, professional support, and capacity-building mechanisms—using a transparent and decision-relevant valuation approach. Accordingly, the scope of analysis is limited to outcomes that are directly attributable to project activities and observed among participating educator stakeholders, rather than estimating the overall SROI of the entire guidance group system. Outcomes primarily realized through downstream teaching and learning processes, including student-level impacts, are acknowledged as long-term policy objectives but fall outside the evaluation boundary due to attribution constraints and the absence of direct, verifiable measurement mechanisms within the project.

The evaluation adopts the Social Return on Investment (SROI) methodology, applying a systematic analytical framework to translate qualitative outcomes into measurable monetary values to support evidence-informed decision-making. Following the six steps of the SROI process, the study calculates the SROI ratio and conducts sensitivity analyses to strengthen analytical rigor and objectivity. The results identify adjunct lecturers and guidance group members as the primary stakeholders, jointly accounting for approximately 90% of the total outcome value, underscoring their central role in delivering the project's intended functions and sustaining new immigrant language and culture education.

In terms of outcomes, adjunct lecturers achieved three key results, with greater self-confidence emerging as the highest-value outcome. This reflects strengthened professional recognition and self-efficacy gained through engagement in structured support mechanisms. Guidance group members realized five major outcomes, among which enhanced multicultural literacy generated the greatest value, indicating meaningful growth in cross-cultural sensitivity and professional understanding—capabilities essential to strategy development, instructional guidance, and effective implementation. Overall, the project's stakeholder impacts align closely with its operational objectives, demonstrating that well-designed

professional training and support systems can reinforce the foundations of multicultural education.

The total investment in the project amounted to NT\$1,115,674, funded primarily by the Changhua County Government Education Department, the K–12 Education Administration of the Ministry of Education (MOE), and the Resource Center for New Immigrant Language and Culture Curriculum (NILC Center). Based on the evaluation, the total present value generated by the project is approximately NT\$1,997,996.58, with an SROI ratio ranging from 1.38 to 2.66, indicating a solid social return on investment and effective resource utilization. Beyond fostering professional growth, confidence, and social recognition among adjunct lecturers, the project also strengthens the multicultural competence and intrinsic development of guidance group members, including outcomes such as enhanced sense of achievement.

To test robustness, the study conducts multi-dimensional sensitivity analyses on key parameters, including outcome quantity, financial proxies, outcome valuations, impact factors, and outcome duration. By simulating parameter variation across multiple scenarios, the analysis confirms that the estimated results remain stable and consistent under diverse assumptions, thereby enhancing the reliability and explanatory power of the evaluation and strengthening its credibility as a basis for decision-making.

In summary, the evaluation results indicate that the project has generated tangible outcomes and positive changes in strengthening teaching support systems, professional collaboration, and community engagement related to new immigrant language and culture education. Stakeholder feedback suggests that the project has evolved beyond the completion of discrete operational tasks, demonstrating strategic value and providing empirical evidence to inform future policy refinement and resource allocation. It is recommended that future implementation gradually shift from a primarily operational orientation toward a more tactical and development-oriented approach, integrating diverse instructional models, deeper professional collaboration mechanisms, and cross-county exchange strategies to enhance scalability and long-term sustainability.

A. Introduction

1. Background of the Project

According to statistics from the National Immigration Agency under the Ministry of the Interior, the number of Southeast Asian immigrants settling in Taiwan through marriage has continued to rise. As of 2024, Taiwan is home to more than 590,000 new immigrants and over 450,000 children of new immigrants. In response to the growing cultural and linguistic diversity of the population, government agencies at all levels have actively promoted multicultural integration initiatives and related policy measures. These efforts aim to support children of new immigrants in adapting to their social environments and in developing listening, speaking, reading, and writing competencies in their heritage languages, while fostering a multilingual learning environment and strengthening cross-cultural understanding within Taiwan's multiethnic society.

In accordance with the General Guidelines of the 12-Year Basic Education Curriculum, new immigrant languages and cultures have been formally incorporated into Taiwan's national education system since the 2019 academic year. Implementation has been progressively expanded across educational stages, with current instruction focusing on the languages and cultures of seven Southeast Asian countries: Vietnam, Indonesia, Thailand, Myanmar, Cambodia, Malaysia, and the Philippines. This policy shift represents a significant structural change in curriculum design, requiring sustained professional support and coordination at the local level.

As new immigrant languages became part of the formal curriculum, local education authorities across Taiwan established education guidance groups, drawing on the concept of Communities of Practice (CoP), to support policy implementation, instructional coordination, and professional development. These guidance groups serve as platforms for professional collaboration, administrative coordination, and capacity building among educators and related personnel. Within this policy context, the Changhua County New Immigrant Language and Culture Education Guidance Group was established to support the implementation of new immigrant language education through structured professional support and administrative mechanisms.

The concept of *Communities of Practice* (CoP), first introduced by Lave and Wenger (1991) and later refined by Wenger (1998), refers to “a group of people who engage in collective learning in a shared domain by interacting regularly, sharing, exploring, and solving issues of common concern in real-world contexts” (Wenger, 1998). Rather than focusing solely on individual learning, CoP emphasizes learning as a socially situated process embedded within shared practice and professional engagement.

In the context of Changhua County, members of the New Immigrant Language and Culture Education Guidance Group formed a community of practice through their sustained involvement in the implementation of related educational policies. Through regular collaboration, professional exchange, and coordinated administrative processes, guidance group members collectively addressed instructional challenges, supported policy execution, and contributed to the ongoing development of professional and administrative capacity in new immigrant language education.

Through both formal and informal channels, members engage in ongoing dialogue, information sharing, and perspective exchange within their shared domain of practice. By collaborating on guidance group–related projects, they provide mutual professional support, develop a shared sense of identity, and progressively establish common reference points for addressing practical challenges. This iterative process—characterized by interaction, reflection, adaptation, and reapplication—facilitates continuous knowledge development within the group. As participation and engagement increase, supported by structured capacity-building initiatives and related activities, members’ professional knowledge and competencies are progressively expanded and consolidated. This dynamic process strengthens both individual practice and the collective professional capacity of the guidance group, forming a critical foundation for effective policy implementation.

A *Community of Practice* is commonly understood to be defined by three interrelated elements: mutual engagement, joint enterprise, and shared repertoire. Numerous studies highlight these dimensions as what set Communities of Practice apart from other types of communities (Antinluoma et al., 2018; Galikyan & Admiraal, 2019; Patton & Parker, 2017; Tannehill & MacPhail, 2017; Wenger, 2009). Participation develops through mutual

engagement, where members move from legitimate peripheral participation (LPP) to active involvement at the core (Eggleton et al., 2019; Orsmond et al., 2022), fostering a strong sense of belonging (Bootz & Lievre, 2023; Mavri et al., 2021) and cohesion.

Through these interactions, guidance group members develop a shared understanding of the mission and functional role of the New Immigrant Language and Culture Education Guidance Group, thereby constituting a joint enterprise. The articulation of a shared vision for new immigrant language education—shaped through ongoing dialogue and feedback—is fundamental to the effective functioning of a *Community of Practice*. In addition, collaborative activities enable diverse community resources to be connected, coordinated, and mobilized, allowing members to work collectively toward this shared purpose. Within the interconnected dynamics of mutual engagement and joint enterprise, both explicit technical knowledge and implicit symbolic capital are progressively generated through meetings, training programs, events, and guidance-related practices. Together, these accumulated resources form what Wenger conceptualizes as a shared repertoire, which supports collective sense-making, professional practice, and sustained collaboration over time.

2. Objectives of the Project

The guidance group project was established to create a structured support system that facilitates the implementation of new immigrant language and culture education policies, strengthens the professional development of participating guidance group members, and enhances the teaching effectiveness of adjunct lecturers within the scope of the commissioned project activities. Rather than representing the full range of functions of the Changhua County education guidance system, this project focuses on specific capacity-building, coordination, and support mechanisms implemented during the project period. On an annual basis, typically around July, the **Changhua County Government Department of Education (CHCG-DOE)** submits a project proposal related to new immigrant language and culture education to the Ministry of Education (MOE). Upon approval, project-based funding is provided to support the department in implementing the approved activities during the designated project cycle.

I. **Establish a project-based professional guidance group** for new immigrant language and culture education to develop a structured support and coordination system.

II. **Support the implementation of new immigrant language and culture initiatives** in alignment with the General Guidelines of the 12-Year Basic Education Curriculum through project-based planning and coordination.

III. **Enhance the professional competence and collaborative capacity of participating guidance group members**, with an emphasis on instructional guidance and administrative coordination.

IV. **Strengthen the mentoring, training mechanisms, and professional capacity of adjunct lecturers** through organized support, professional development activities, and guidance services.

V. **Contribute to the improvement of student learning effectiveness as a longer-term, downstream outcome**, primarily through strengthened educator capacity and support systems, rather than through direct instructional intervention within the project scope.

Table 1 provides an overview of the organizational structure, operational arrangements, and key responsibilities of the Changhua County New Immigrant Language and Culture Education Guidance Group within the scope of the project under evaluation. The table illustrates how roles and tasks were defined and coordinated during the project period to support policy implementation, professional collaboration, and administrative processes. Rather than describing the full, ongoing functions of the county-level guidance system, the table focuses specifically on project-based operations and responsibilities that are directly relevant to the activities, outputs, and outcomes assessed in this SROI evaluation.

Table 1 Overview of Operations and Responsibilities of the Guidance Group

I. Organizational Structure and Division of Roles	
i. Formation of specialized sub-groups aligned with curriculum domains.	
ii. Outstanding adjunct lecturers serve as consulting advisors to offer guidance and consultation.	
II. Operations of the Guidance Group	
i. Organizing group operations in line with new immigrant language and culture curriculum policies.	
ii. Compiling the Status of Task Implementation	(i) Submission of reports on implementation challenges and policy recommendations.
	(ii) Work reports outline current guidance status, challenges, and proposed solutions.
iii. Final Report	(iii) Submission to the CHCG-DOE, and the MOE.
	(iv) Finalization of fund allocations.

III. Guidance Group Tasks
i. Assist in Advancing New Immigrant Language and Culture Affairs
(i) Coordinate the Implementation of New Immigrant Language and Culture Curriculum Policies under the 12-Year Basic Education Curriculum Guidelines.
(ii) Plan and promote the curriculum principles and content to encourage student learning.
(iii) Develop Course Orientation Methods and Supporting Measures / Coordinate Scheduling with Regional Schools.
(iv) Organize Joint Selection and Hiring of adjunct lecturer.
(v) Promote New Immigrant Language and Culture Education through multiple channels and methods.
ii. Enhancement of Professional Competence for Guidance Group Members
(i) Develop professional development plans for guidance group members, including training sessions, teaching seminars, and workshops.
(ii) Participate in professional development training, teaching seminars, and workshops conducted by the MOE, or the CHCG-DOE.
(iii) Take part in core empowerment courses for guidance groups organized by National Taichung University of Education.
(iv) Organize inter-county/city visits and exchange activities for guidance groups.

IV. Guidance Group Tasks

iii. Professional Development and Capacity Enhancement for adjunct lecturer

- (i) Plan training programs for adjunct lecturers, including qualification courses, advanced courses, refresher courses, and pre-service training courses.
- (ii) Provide guidance to adjunct lecturers on the content and use of learning materials.
- (iii) Support adjunct lecturers in researching, developing, and producing innovative teaching materials and instructional aids.
- (iv) Conduct on-site instructional coaching visits; organize public lesson observations, teaching demonstrations, seminars, and resource-sharing sessions.
- (v) Provide funding subsidies for lesson plan development and teaching aids.

Project Activities

To support the implementation of the New Immigrant Language and Culture Curriculum Guidelines and to strengthen a structured teaching support system and professional community, this project advances a set of coordinated activities implemented through the Changhua County New Immigrant Language and Culture Education Guidance Group during the project period. These activities focus on professional support, administrative coordination, and capacity building for educators involved in new immigrant language education.

(1) System Development and Team Operation

[Organizing the Guidance Group]: Establish a county-level professional group to coordinate curriculum implementation and integrate resources.

[Holding Team Meetings]: Conduct regular reviews of progress and coordinate the implementation of central and local policies.

[Formulating the Annual Project]: Develop key work priorities based on MOE guidelines and local needs.

(2) Promotion of Curriculum Guidelines and Course Implementation

[Course Orientation Sessions]: Organize briefing sessions to promote the curriculum guidelines and underlying principles.

[Production of Promotional Materials]: Develop microfilms, Q&A handouts, and other tools to enhance understanding.

[Promotion of Joint Employment Mechanisms]: Encourage schools to form alliances to jointly recruit adjunct lecturers.

[Real-Time Matching Platform]: Leverage online groups to match teachers and resolve course issues.

[Assistance with Proficiency Level Assessments]: Organize language placement tests and formal proficiency examinations.

(3) Training and Capacity Building for adjunct lecturers

[Organizing Training Programs]: Offer qualification courses, advanced courses, refresher courses, and pre-service training courses to strengthen professional knowledge and skills.

[Public Lesson Observations and Discussions]: Enable new adjunct lecturer to observe and discuss lessons to enhance teaching techniques.

[Capacity-Building Workshops]: Conduct workshops on integrating information technology and developing digital teaching materials.

[Establishing Teaching Communities]: Encourage collaborative lesson planning and reflective lesson observation to enhance team collaboration.

(4) Teaching Innovation and Outcome Presentation

[Teaching Material Development]: Design and produce teaching aids, flashcards, and other instructional tools to support classroom application.

[Course Outcome Presentation]: Organize presentation events to showcase curriculum implementation and teaching practices.

["Passing the Torch" Program]: A cultural-themed program in Changhua County that integrates lesson plan development, curriculum implementation, and participation in national-level competitions (**Figure 1**).



Figure 1 "Passing the Torch" Program

(5) Innovation, Research, and Collaborative Partnerships

[Lesson Plan Writing Workshops]: Provide training on lesson plan principles and practice to support applications for “Passing the Torch” program and participation in the national multicultural lesson plan selection.

[Subsidy for Teaching Material]: Offer financial assistance for creating teaching materials to enhance lesson plans.

[Promotion of Inter-County Exchange]: Host visiting guidance groups from other counties to share experiences and best practices.

[On-Campus Support Mechanism]: Establish a school-based consultation service by adjunct lecturer to strengthen on-site instructional support.

[Capacity-Building Workshops]: Conduct training sessions for guidance group members to enhance their professional knowledge and skills (**Figure 2** and **Figure 3**).



Figure 2 Capacity-Building Workshops



Figure 3 Guidance Group Meetings

多元共融「新」彰化

彰化縣政府教育處

彰化縣新住民語文教育輔導團

多元

象徵彰化以
『多元』文化為基石

共融

鼓勵新住民『融入』社會



「新」

創『新』多元：
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Figure 4 Achievement Highlights of the Changhua County NILC Guidance Group

3. Scope of Analysis

Given limitations in time, data availability, and evaluation resources, this study focuses on assessing the operation and social impact of the “2023 Changhua County New Immigrant Language and Culture Education Guidance Group Project” during the project period from July 2023 to June 2024. At the outset of the evaluation, focus group discussions were conducted with the core project team and subject-matter experts to clarify the project’s implementation framework, key activity processes, resource inputs, and intended objectives. These discussions also informed the identification of stakeholders directly involved in or directly affected by the project, thereby establishing the analytical boundary for the SROI assessment.

While the Changhua County New Immigrant Language and Culture Education Guidance Group ultimately aims to support student learning, the project’s primary interventions occur at the level of institutional support, administrative coordination, and educator capacity building, rather than through direct instructional delivery to students. Guidance group members and adjunct lecturers are the immediate recipients of project activities, resources, and professional support, and thus constitute the primary stakeholders within the scope of analysis. Student learning outcomes are positioned downstream within the project’s theory of change, as they are influenced indirectly through improvements in teacher competencies, instructional quality, and the effectiveness of administrative support mechanisms. However, student-level outcomes are not included within the scope of this SROI analysis due to the absence of direct project attribution, the presence of multiple external influencing factors, and limitations in the availability of reliable and project-specific outcome data. As a result, student impacts are recognized as important long-term objectives of new immigrant language and culture education policy, but are treated as indirect and non-attributable outcomes for the purposes of this project-based SROI evaluation.

This SROI analysis focuses on stakeholders who are directly engaged in project activities and for whom observed outcomes can be reasonably and clearly attributed to the project's interventions. These stakeholders include guidance group members, adjunct lecturers, school coordinators, the Changhua County Government Department of Education (CHCG-DOE), and the Resource Center for New Immigrant Language and Culture Curriculum (NILC Center). All identified stakeholders play defined roles within the project's implementation framework and are directly influenced by its professional support, coordination, or administrative mechanisms.

A mixed-method research design was adopted to ensure analytical rigor and triangulation of findings. Qualitative data were collected through stakeholder engagement sessions, in-depth interviews, and focus group discussions, while quantitative data were obtained through structured survey questionnaires. These primary data sources were supplemented by administrative records, policy documents, relevant academic literature, and third-party research. Together, this integrated approach enabled a systematic examination of project inputs, activity implementation, resource deployment mechanisms, and attributable outcomes, thereby enhancing the robustness, transparency, and credibility of the SROI analysis.

4. Nature and Purpose of the Evaluation

This study is evaluative in nature and is designed to assess the social value generated by the project through a structured Social Return on Investment (SROI) framework. The analysis examines project outcomes across multiple stakeholder groups, focusing on both the range of changes experienced and the depth of those changes where outcomes can be reasonably attributed to project activities. Through systematic stakeholder engagement, the study explores how observed outcomes compare with intended objectives, using both qualitative and quantitative evidence to support outcome identification, valuation, and verification. The findings provide an evidence base to inform tactical decision-making related to project design and implementation.

Given that the project supports ongoing policy implementation and capacity-building functions, the impact risks associated with related tactical decisions are assessed as moderate. Accordingly, the study applies an appropriate level of analytical rigor consistent with SVI AP3 requirements, balancing methodological robustness with practical feasibility. The results are intended to support the iterative refinement of project objectives, activity design, and resource allocation within the Changhua County New Immigrant Language and Culture Education Guidance Group.

In addition to assessing intended outcomes, the study incorporates an exploratory dimension aimed at identifying significant unintended or emergent outcomes observed during the project period. Insights derived from this process are expected to inform future adjustments to project scope and focus. Ultimately, the evaluation seeks to contribute to continuous improvement in project effectiveness, enhance stakeholder well-being, and support more efficient and informed use of resources over time.

B. Analytical Methods and Principles of SROI

1. Description of the Analytical Framework

This report applies the Social Return on Investment (SROI) methodology as a structured framework for project-level evaluation and impact analysis. The evaluation follows the six-step process outlined in *A Guide to Social Return on Investment*, originally published by the UK Government in 2009 and subsequently revised in 2012. This framework provides a systematic approach to identifying stakeholders, mapping outcomes, evidencing and valuing changes, and assessing the social value generated by the project. Drawing on a combination of literature review, project documentation, and structured stakeholder engagement (**Figure 5**), the analysis integrates quantitative data from survey questionnaires with qualitative evidence obtained through in-depth interviews and focus group discussions. This mixed-method approach supports triangulation across data sources and enables a comprehensive examination of project inputs, activities, and the outcomes experienced by different stakeholder groups.

At its core, the SROI methodology seeks to translate non-financial value—such as social, cultural, and psychological outcomes—into measurable monetary terms using transparent assumptions and financial proxies. By capturing both social value and financial investment within a unified analytical framework, SROI facilitates a more holistic understanding of project performance. In this study, the approach supports evidence-informed decision-making by clarifying the nature and scale of value created, informing resource allocation, and guiding the ongoing refinement of project strategies to enhance effectiveness and sustainability. Data collection and stakeholder engagement were conducted in the following stages:



Figure 5 Stakeholder Engagement

Phase 1: Identification of Potential Stakeholders, Definition of Scope, and Preliminary Development of the Outcomes Framework

In February 2024, through “Impact Focus Group Discussions” and the “Consensus Workshop,” core members—including guidance groups from various counties and cities, project officer from local department of education, and adjunct lecturers—were convened to define the project scope, determine the range of its impact, and identify key stakeholders. Estimates of the potential stakeholder population for engagement were also conducted, laying the groundwork for subsequent in-depth investigations.

Phase 2: Stakeholder Interviews and Chain of Events Development

During Phase 2, qualitative stakeholder interviews were conducted both on-site and online between March and April 2024 to gain an in-depth understanding of stakeholders’ lived experiences of participating in the project. The interviews explored stakeholders’ roles and contributions, the specific changes they experienced, and the contextual conditions and key factors influencing the realization of outcomes. A semi-structured interview guide was used to ensure consistency across interviews, and the interview outline is provided in Appendix I. In alignment with the AA1000 Stakeholder Engagement Principles, stakeholders with high relevance to project implementation and significant managerial influence were purposively selected for deeper analysis. The interview findings were used to examine individual and group-level change pathways, including potential variations across subgroups within each stakeholder category. Through this process, patterns of outcomes, enabling conditions, and causal linkages were progressively identified, forming the analytical foundation for developing the project’s chain of events and informing subsequent outcome mapping and valuation.

Purposive sampling was adopted to ensure that interview participants represented the diversity of roles, responsibilities, and administrative levels involved in the project's implementation. Sampling criteria were established at the outset based on stakeholders' degree of involvement in project activities, decision-making or coordination responsibilities, and exposure to key project interventions. This approach was intended to capture a comprehensive range of perspectives relevant to outcome identification and change pathway analysis, rather than to achieve statistical representativeness. Participants were selected from the following stakeholder categories: guidance group members, adjunct lecturers, school-level coordinators, administrative representatives from the Changhua County Government Department of Education (CHCG-DOE), and representatives of the Resource Center for New Immigrant Language and Culture Curriculum (NILC Center). Within each category, individuals were further selected to reflect variation in years of experience, functional roles, and levels of engagement with project activities. Stakeholders from each key stakeholder group involved in the project participated in the interviews, with data collection continuing iteratively until thematic saturation was reached.

Interview data were analyzed iteratively alongside data collection. The analysis indicated that stakeholders within each group expressed largely consistent perceptions and experiences regarding project outcomes, and no significant differences were observed across identified subgroups. Moreover, no substantively new outcomes emerged in the later stages of data collection, indicating that thematic saturation had been reached. On this basis, the sample size was assessed as sufficient to support robust outcome identification and the development of the project's chain of events for the purposes of the SROI analysis.

During the qualitative inquiry phase, this study sequentially conducted Impact Focus Group Discussions, Consensus Workshops, and Impact Consultation Meetings. Through participatory approaches at different levels and in varied formats, research findings were continuously collected, compared, and refined to ensure that outcome identification and the construction of the chain of events were supported by sufficient evidence and aligned with practical implementation.

I. Impact Focus Group Discussions

At the stage of the Impact Focus Group Discussions, this study adopted purposive sampling, with information richness as the core principle. Participants were prioritized from key roles with comprehensive knowledge of the overall operations of the Guidance Group, extensive long-term practical experience, and the ability to provide holistic and strategic perspectives. The sampling criteria focused on the incumbent convener and deputy convener of the guidance group, as they possessed in-depth familiarity with operational mechanisms, annual project planning, and inter-agency collaboration, and were able to systematically reflect on project-induced changes and impacts from both strategic and operational perspectives. Their participation thus ensured a high level of informational value and analytical representativeness.

During the sampling and invitation process, the research team identified eligible candidates based on the organizational structure outlined in the annual project of the Changhua County New Immigrant Language and Culture Education Guidance Group. Candidates' actual responsibilities and levels of engagement were further reviewed to ensure alignment with the research objectives and methodological design. Formal invitations were then issued via email and messaging platforms, and discussion schedules were arranged upon obtaining consent. Prior to the session, a discussion outline was provided to participants to facilitate understanding of the research purpose and key topics. On the day of the discussion, the moderator explained the research background, procedures, and discussion format, supported by oral facilitation and presentation materials to encourage structured dialogue. Participants also recorded their observations and views on sticky notes and poster sheets, which were shared and synthesized during the discussion.

A total of eight stakeholders participated in the Impact Focus Group Discussions, including two core members of the Changhua County Guidance Group (the Convener and Deputy Convener), one officer from the NILC Center, and five guidance group members from other counties. This cross-county and cross-role design not only deepened the understanding of the operational context of the Changhua County Guidance Group, but also incorporated external perspectives as reference benchmarks, thereby enhancing the completeness and verifiability of outcome identification and chain-of-events construction.

II. Consensus Workshop

At the Consensus Workshop stage, the study continued to apply purposive sampling while further incorporating principles of diversity and balance among key roles, ensuring that participants could provide detailed and in-depth feedback on outcome content, change processes, and impact mechanisms. The sampling criteria included:

- (1) the ability to clearly describe experienced changes and impact pathways;
- (2) balanced representation across different roles and administrative levels, covering both decision-making and implementation;
- (3) participation in more than 70% of the project's major activities;
- (4) sufficient professional experience and tenure (Guidance Group members holding core positions or with at least two years of experience; teaching support teachers with at least five years of teaching experience); and
- (5) availability to participate fully throughout the workshop.

In addition to re-inviting the convener and deputy convener who participated in the Impact Focus Group Discussions, the research team requested their recommendations for eligible guidance group members, adjunct lecturer, and county-level coordinators. Recommended candidates were screened for eligibility and formally invited, with attendance subsequently confirmed. Prior to the workshop, all participants were briefed on the workshop objectives, the SROI analytical framework, and the process to facilitate advance understanding and preparation. On the workshop day, participants were grouped by county, with each group comprising representatives from two to three counties. Through cross-county exchanges, participants jointly discussed project scope, operational models, and observed changes following project participation, gradually building shared consensus.

A total of 24 stakeholders participated in the Consensus Workshop, including three guidance group members from Changhua County, one county-level coordinator/education department representative, one adjunct lecturer, one NILC Center officer, 15 guidance group members from other counties, and two county-level coordinators from other counties. The participants represented diverse roles, counties, and operational levels, providing a high degree of diversity and representativeness and offering robust practical evidence for reviewing and refining the chain of events.

III. Impact Consultation Meetings

The sampling principles for the Impact Consultation Meetings were consistent with those of the Consensus Workshop, continuing to prioritize information richness, balanced representation of roles, actual participation levels, and professional experience. Eligible guidance group members and adjunct lecturer were again identified through recommendations from core members and invited based on their participation records and functional roles. Prior to the meetings, participants were informed of the meeting objectives and procedures to ensure focused discussion on outcome logic and impact mechanisms.

During the meetings, the research team integrated data collected from stakeholder interviews, Impact Focus Group Discussions, and the Consensus Workshop, together with project documentation and organizational background information. Through interactive discussion and facilitation tools, participants were invited to review, supplement, and validate the chain of events, assessing the plausibility of outcomes, the clarity of causal relationships, and their materiality.

A total of six stakeholders participated in the Impact Consultation Meetings, including three guidance group members and three adjunct lecturer. All participants were core implementers or instructors with long-term involvement in the project and were able to provide concrete and verifiable feedback on outcome logic, change mechanisms, and outcome significance, serving as a critical foundation for subsequent SROI outcome quantification and value estimation.

Based on the consolidated findings from the stakeholder interviews, the evaluation team developed an initial chain of events to articulate the logical sequence linking project inputs and activities to the generation of outcomes. Through this process, both intended and unintended outcomes were identified. The resulting chain of events provided the analytical foundation for the subsequent design of the stakeholder questionnaire and the identification of material outcomes for inclusion in the SROI analysis.

Phase 3: Questionnaire Design and Identification of Material Outcomes

Based on the results of focus group discussions, consensus workshops, and interviews, and with reference to relevant SVI certification reports^{1, 2}, a quantitative survey was conducted from April to May 2024, including a questionnaire pilot test and formal questionnaire. Drawing on information obtained in the previous stage, the questionnaire items were developed, covering the confirmation of the chain of events, the design of indicators, and the survey itself. Items were designed to integrate the impact factors and basic demographic information for quantitative analysis, thereby enhancing the reliability and validity of outcome verification.

After the questionnaire was reviewed to ensure accuracy and completeness, participants from the earlier qualitative interviews were invited to take part in a pilot test. This process was used to confirm the clarity and comprehensibility of questionnaire wording, as well as the smoothness of the response process. Based on feedback from the pilot test, minor refinements were made prior to administering the formal survey. The questionnaire included both closed-ended and open-ended questions, with the latter designed to identify any potential outcomes that had not been captured during the qualitative interview phase. Analysis of the survey responses, in conjunction with the prior interview findings, confirmed that no substantively new outcomes emerged, indicating that information saturation had been achieved and that the outcome experiences of all stakeholder groups had been adequately covered. Compiled versions of the questionnaires for each stakeholder group are provided in Appendix III.

¹ Reports Database: CTBC Foundation for Arts and Culture 2018 Love & Arts for Dreams Initiatives Project. <https://socialvalueuk.org/reports/17026/>

² Reports Database: United Way of Taiwan. <https://socialvalueuk.org/reports/united-way-of-taiwan/>

Following data collection, the survey and interview data were consolidated and systematically analyzed. In accordance with the Materiality principle outlined in the SROI guidelines, identified outcomes were assessed for inclusion or exclusion based on their relevance, significance, and contribution to overall value creation. This stage also served to verify the representativeness and consistency of the outcome patterns identified during the qualitative interview phase. Through cross-validation between qualitative and quantitative findings, the analysis confirmed that the constructed chain of events was coherent, internally consistent, and broadly applicable across the stakeholder groups included in the evaluation.

Phase 4: Impact Valuation

During Phase 4, impact valuation was conducted through the assignment of outcome weights, calculation of social value, and assessment of key risks and assumptions. The preliminary valuation results were subsequently reconfirmed with relevant stakeholders to validate underlying assumptions, ensure the plausibility of outcome valuations, and enhance the credibility of the analysis. Completed the allocation of weights, calculation of social value, and risk analysis, followed by a reconfirmation with stakeholders.

Phase 5: Validation

The fourth phase of the evaluation, conducted between June and July 2024, focused on stakeholder verification and feedback. During this phase, the evaluation findings were presented to relevant stakeholders to confirm whether the identified outcomes accurately reflected their lived experiences and to solicit their reactions and recommendations. Feedback collected during these engagement sessions was incorporated into the refinement of the final report and informed recommendations for future planning and implementation of the Changhua County New Immigrant Language and Culture Education Guidance Group project.

In addition to these formal engagement sessions, the evaluation team established a rolling stakeholder engagement and communication mechanism beginning in Phase One to ensure timely, participatory, and iterative involvement throughout the evaluation process. This mechanism included the use of email correspondence, instant messaging, and informal discussions to facilitate data supplementation, sample verification, outcome clarification, and questionnaire refinement. These ongoing interactions supported continuous validation of emerging findings and helped ensure that the analysis reflected actual implementation conditions and met SROI standards related to stakeholder engagement and shared understanding of change.

Drawing on qualitative interview data, survey responses, and the intensity and frequency of stakeholder interactions across all phases, the evaluation team—together with academic experts—assessed that the feedback obtained was sufficient to represent the range and consistency of project outcomes. The final results were subsequently reviewed and reconfirmed with stakeholders to verify that the conclusions were balanced, credible, and aligned with observed project realities.

2. Principles Guiding the Evaluation and Analysis

This report focuses on evaluating the causal relationships among the inputs, outputs, and outcomes generated during the project period, which serve as the basis for impact analysis. Throughout the implementation process, the evaluation adhered to the eight principles of Social Return on Investment (SROI) to ensure the objectivity and validity of the estimated results.

Principle 1: Involve Stakeholders

Impact assessment should be centered on stakeholder participation. Stakeholders refer to individuals or groups who experience changes as a result of the project activities. These stakeholders should describe the changes they have personally experienced, which then serve as the foundation for the analysis. Throughout the evaluation process, it is essential to clearly define the scope of stakeholders and engage in consultation and negotiation, enabling them to understand and participate in the process of identifying and valuing outcomes.

Principle 2: Understand What Changes

Value is generated through changes experienced by different types of stakeholders. It is necessary to collect empirical data to identify the positive and negative, as well as expected and unexpected, changes resulting from the project activities, and to clarify the causal relationships between these changes and the project. The identified changes should be based on information provided by stakeholders to ensure the authenticity and credibility of the evaluation.

Principle 3: Value the Things That Matter

In line with the SROI framework, assessing the materiality of outcomes is essential to ensure that the analysis focuses on changes that are meaningful to stakeholders and significant in relation to the project's objectives. Given practical constraints on time and resources, materiality assessment provides a structured basis for determining which outcomes should be included in the analysis and prioritized in valuation.

By applying appropriate financial proxies, non-financial outcomes—such as social, cultural, and psychological changes—can be translated into monetary values and compared against the level of investment. This process enables a clearer understanding of the relative importance of different outcomes, supports transparent comparison between costs and benefits, and strengthens the use of SROI findings for evidence-informed decision-making and resource allocation.

Principle 4: Only Include What is Material

Given the diversity of changes experienced by different stakeholders, it is essential to establish clear criteria for determining which outcomes and information are material to understanding the project's social value and therefore should be included in the analysis. Material outcomes are those that are significant to stakeholders, relevant to the project's objectives, and capable of influencing decision-making.

Throughout the evaluation process, deliberate judgments were made to include outcomes supported by credible evidence and to exclude those that were peripheral, insufficiently evidenced, or not directly attributable to the project. By focusing the analysis on material and decision-relevant information, the evaluation ensures that findings remain transparent, proportionate, and useful for stakeholders in making informed and reasonable decisions regarding project refinement and resource allocation.

Principle 5: Do Not Overclaim

In accordance with the SROI framework, the evaluation focuses exclusively on changes that can be reasonably attributed to the project's activities, rather than claiming responsibility for all observed outcomes. This principle requires a clearly defined evaluation boundary and careful consideration of external influences that may also contribute to observed changes.

To avoid overestimating impact, the analysis draws on available baseline information, contextual trends, and stakeholder-informed estimates to assess the extent to which outcomes are attributable to the project. Where direct measurement is not feasible, conservative assumptions are applied in line with SROI guidance. In addition, preliminary findings and attribution assumptions are reviewed and reconfirmed through stakeholder engagement to ensure that the claimed outcomes are credible, proportionate, and reflective of actual project influence.

Principle 6: Be Transparent

To ensure the traceability, integrity, and credibility of the evaluation, this principle requires that all data sources, analytical methods, assumptions, and decision-making criteria be clearly documented and explicitly explained. Transparency enables stakeholders and reviewers to understand how conclusions were reached and to assess the robustness of the analysis. Accordingly, the evaluation provides clear documentation of stakeholder inclusion and exclusion decisions, defined outcomes and indicators, valuation approaches, comparison benchmarks, and key assumptions applied throughout the analysis. By making these elements explicit, the evaluation process adheres to the principles of openness and accountability, allowing findings to be reviewed, replicated, and interpreted with confidence.

Principle 7: Verify the Result

While many outcomes are derived from stakeholders' reported experiences, the SROI framework recognizes that interpretation and analysis may introduce potential bias. This principle therefore emphasizes the importance of systematic verification to confirm the accuracy, consistency, and plausibility of the evaluation findings.

In practice, verification is achieved through multiple mechanisms, including cross-checking evidence across data sources, reconfirming outcomes and assumptions with stakeholders, and reviewing analytical judgments against established SROI guidance. These steps help ensure that the results are reasonable, internally consistent, and reflective of actual project influence, thereby strengthening their credibility for external review and practical application.

Principle 8: Be Responsive

To enable timely responses to evaluation findings and support the continuous optimization of outcomes, this principle emphasizes the adoption of a dynamic and iterative management approach. Being responsive requires that evaluation results are not treated as static conclusions, but are actively used to refine strategies, adjust activities, and enhance the realization of social value over time. In this context, optimizing social value refers to improving the effectiveness and efficiency with which projects contribute to shared social objectives, such as those reflected in the United Nations Sustainable Development Goals (SDGs).

To operationalize responsiveness, organizations are encouraged to adopt a three-tier management framework. At the strategic level, overall directions and priorities are aligned with defined social objectives. At the tactical level, evidence from evaluation findings is used to select and adjust the most effective approaches for achieving these objectives. At the operational level, ongoing activities are continuously refined based on feedback and learning from implementation. Effective responsiveness also requires clear decision-making processes, reliable social value measurement, and responsible information disclosure. Together, these elements ensure that evaluation findings meaningfully inform practice, support adaptive management, and contribute to sustained improvement in social outcomes.

C. Case Study

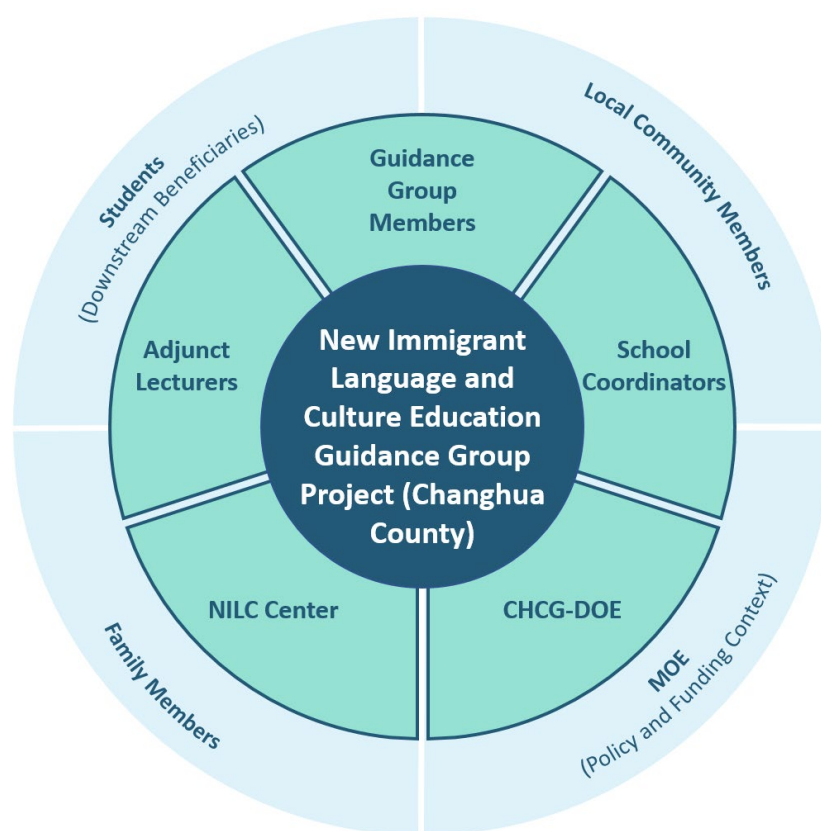
1. Stakeholder Identification

The core of social value assessment lies in accurately capturing stakeholders' perspectives and experiences in relation to the intervention. In accordance with Principle 1: Involve Stakeholders, this evaluation emphasizes the systematic inclusion of stakeholder voices as the foundation for outcome identification, measurement, and value estimation. To support this objective, a rolling stakeholder engagement mechanism was implemented throughout the evaluation process to continuously identify, refine, and map relevant stakeholders, ensuring that the analysis reflects the changes and impacts experienced by different stakeholder groups within the project scope.

Prior to formal stakeholder engagement, an initial stakeholder list was developed based on the project plan and related documentation of the Changhua County New Immigrant Language and Culture Education Guidance Group, with due consideration given to the project's objectives and defined evaluation boundary. At the early stage of the study, *Impact Focus Group Discussions* were convened with representatives from guidance groups in Changhua County, as well as Taipei City, New Taipei City, and Kaohsiung City. These discussions were conducted for contextual and comparative purposes, providing a broader understanding of the rationale for establishing guidance groups, their operational mechanisms, stakeholder interactions, and typical activities, rather than for direct inclusion in the SROI analysis.

In addition, a *Consensus Workshop* was organized, bringing together guidance group members, project officers from the Changhua County Government Department of Education (CHCG-DOE), adjunct lecturers, and project coordinators from the Resource Center for New Immigrant Language and Culture Curriculum (NILC Center). Through structured qualitative dialogue, the workshop supported the refinement of stakeholder identification and project activity mapping, confirmed the key stakeholders directly accessible within the project scope, and generated preliminary insights into potential outcomes and areas of change to be examined in subsequent phases of the evaluation.

Throughout the project period, a rolling approach to stakeholder segmentation was applied to allow for iterative refinement of stakeholder inclusion and exclusion decisions. This process enabled the evaluation team to clarify stakeholder group definitions, delineate their respective scopes of influence, and identify potential outcomes and impacts associated with each group as project activities evolved. By continuously reviewing stakeholder relevance and outcome attribution, the evaluation maintained alignment with the defined analytical boundary. The full range of potential stakeholders identified through this process is illustrated in **Figure 6**.



- **Inner circle:** Primary stakeholders included in the SROI analysis
- **Outer circle:** Secondary or contextual stakeholders not included in outcome valuation
- **Students:** Recognized as downstream beneficiaries outside the evaluation boundary

Figure 6 Network Diagram of Potential Stakeholder Identification

Regarding the inclusion of outcomes and stakeholders, this study adopted two main principles: first, only those directly affected by project activities were included, meaning that their changes could be clearly traced to specific activities, outputs, or interactions of the project; second, only changes that could be concretely described, identified, and measured by the respondents were included. This encompasses changes for which respondents could clearly articulate differences before and after, as well as changes in feelings, behaviors, or capabilities, and which received consistent feedback from multiple stakeholders through interviews, discussions, or questionnaires. Only outcomes meeting these two principles were included in the analysis scope of well-defined outcomes. Therefore, guidance group members, adjunct lecturers, and school coordinators were all included in this analysis, as they directly participated in activities and could concretely describe changes in their individual-level well-being.

Regarding exclusions, this study followed the SROI principles of conservatism and avoiding overclaiming. Stakeholders were excluded from the analysis if their causal relationship to the project could not be confirmed, if their changes were inconsistent, if they could not concretely describe the nature or extent of their changes, if they were inaccessible, or if the cost or time required for interviews was prohibitive. Stakeholders with low relevance to the project scope and activities, or those outside the management purview of this project, were also excluded.

For example, some respondents indicated during interviews or discussions that they “did not perceive any significant change,” that the change “occurred only occasionally or in isolated cases,” or that there was a lack of shared experience to support the reported change. These cases did not meet the criteria of identifiable and measurable outcomes. This exclusion process was carried out with multiple interactions and confirmations with stakeholders to avoid subjective assumptions or overinterpretation by the researchers.

The report then referenced the AA1000 SES Stakeholder Engagement Standards (AccountAbility, 2015) to understand the roles of various stakeholders within the project. Based on interviews and consultations with stakeholders, the significance of outcomes and changes was used as criteria for inclusion or exclusion, thereby reaffirming the stakeholders within the analysis scope. The five key identification principles are illustrated in **Figure 7**:

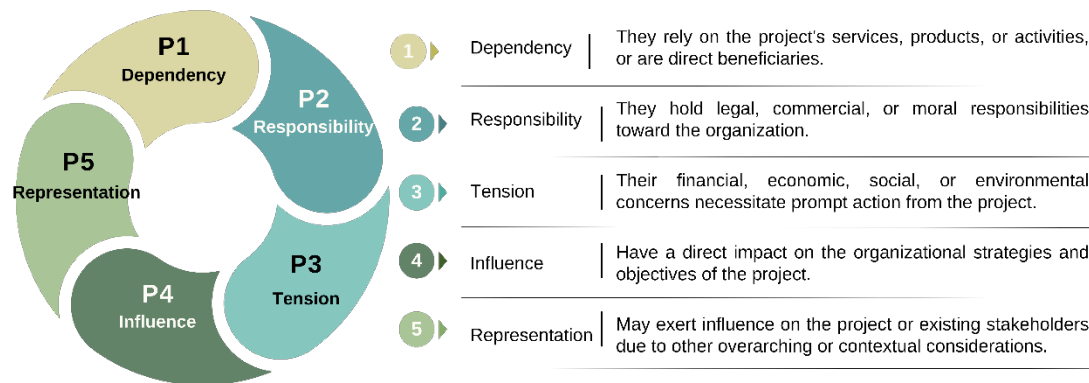


Figure 7 Principles and Rationale for Stakeholder Identification

According to the guidelines, this report identifies and catalogs the roles that have either direct or indirect influence on the project. Prior to incorporating the collected list of potential stakeholders into the report, discussions were held with experts and scholars, and the list was subsequently revalidated by the stakeholders themselves before formal inclusion.

At different stages of the research, interviews and consultations with stakeholders were used to assess the significance of observed outcomes and changes. The five key identification principles were then reapplied to confirm that the included stakeholders were closely connected to the project's activities. Ongoing communication and validation with stakeholders were maintained to minimize the risk of overlooking potential stakeholders. The results of stakeholder inclusion and exclusion are presented in **Table 2** and **Table 3**.

Table 2 Included Stakeholders

Stakeholders	Explanation	Inclusion Criteria	Explanation of Inclusion Criteria
Guidance Group Members	They serve as the core personnel driving this project, responsible for managing the operations of the New Immigrant Language and Culture Education Guidance Group and executing its work plans. Most members hold administrative positions such as principals, directors, or teachers in primary and secondary schools. By leveraging their professional expertise and hands-on experience, the members strengthen the teaching support system and are key stakeholders in project implementation.	P2 P4	Core participants investing time, expertise, and commitment; demonstrated significant, monetizable changes in attitudes and behaviors relevant to the project.
Adjunct Lecturer	Qualified new immigrants serving as language instructors; benefit from resources, training, and mentoring to enhance teaching and career stability.	P1 P4	Primary beneficiaries of project activities; demonstrated significant attitudinal and behavioral changes.
CHCG-DOE	Oversees project planning and implementation; responsible for budgeting, funding, and resource allocation; plays a critical role in aligning policies with local needs and ensuring sustainable program development.	P2 P4	Provides project funding and establishes core policies and strategies for the Guidance Group initiative.

Stakeholders	Explanation	Inclusion Criteria	Explanation of Inclusion Criteria
School Coordinator	Responsible for coordinating the offering of New Immigrant Language and Culture courses in Primary and Secondary schools, including student enrollment and teacher assignments. Also organizes and promotes multicultural activities, playing a key role in fostering supportive learning environments and institutionalizing multicultural education.	P2 P4	Serve as the primary participants and implementers of project activities.
NILC Center	Integrates and promotes policies and instruction; organizes professional development, develops teaching materials and pedagogies, provides policy feedback and research; serves as a key partner supporting stable operations and continuous professional growth of local guidance groups.	P4 P5	Organize project-related training activities; actively engaged in guidance group initiatives; consultation confirmed they experienced notable influence and change.

Note:

For the purposes of this SROI analysis, stakeholders are classified and analyzed by functional role rather than by individual persons. A small number of individuals concurrently serve as both Guidance Group Members and School Coordinators; however, these roles represent distinct functions at different organizational levels (county-level coordination versus school-level implementation). Outcomes are identified and valued separately for each role based on role-specific activities and responsibilities.

To prevent double counting, interview and questionnaire data were cross-checked across stakeholder groups, and the same type of change reported by individuals holding dual roles was counted only once, attributed to the role most directly responsible for the outcome. Financial inputs are recorded by activity category and funding source, and each cost item is included only once in the total investment calculation, regardless of the number of stakeholder groups involved.

Table 3 Excluded Stakeholders

Stakeholders	Explanation	Exclusion Criteria	Explanation of Exclusion Criteria
MOE	Formulates and implements national education policies; responsible for institutional design and budget approval; oversees and monitors local governments' promotion of New Immigrant Language and Culture Curriculum.	P.1 P.4	Primarily responsible for setting policy objectives, approving funding, and reviewing project implementation. Connection to on-the-ground guidance group activities is limited. Participation serves mainly as policy and resource support, with little direct influence on project operations or outcomes; therefore, excluded from this evaluation.

Stakeholders	Explanation	Exclusion Criteria	Explanation of Exclusion Criteria
Junior High and Elementary Schools	<p>As the primary executing and coordinating unit for New Immigrant Language and Culture education at the school level, School Coordinators are responsible for course implementation, teacher appointments, student course enrollment, and administrative support. They also cooperate with the county-level Guidance Group in promoting course quality and policy implementation. Their role is primarily administrative and supportive, serving as a foundational support for the realization of project outcomes.</p>	P1 P4	<p>Based on interviews with Guidance Group Members and School Coordinators, junior high and elementary schools were assessed as primarily playing a supportive and indirect role within the scope of this project and did not exhibit significant or identifiable changes at the organizational level. While schools cooperated with project activities and supported course implementation, this involvement did not result in discernible institutional or administrative changes that could be clearly attributed to the project during the evaluation period. Accordingly, junior high and elementary schools were not included as outcome-bearing stakeholders in this SROI analysis. Instead, the analysis focused on School Coordinators, who served as the primary points of contact between the project and participating schools and were directly responsible for coordinating school-level implementation. This role positioning enabled School Coordinators to provide informed and comprehensive accounts of school participation and project-related changes.</p> <p>In addition, many Guidance Group Members concurrently hold administrative or leadership positions—such as principals, directors, or senior teachers—within participating schools. Through these dual roles, they possess extensive, system-level understanding of both project operations and school-level engagement. Their perspectives therefore provide a reliable and representative basis for assessing whether project activities led to meaningful organizational changes at the school level. This approach is consistent with Principle 1: Involve Stakeholders and Principle 2: Understand What Changes of the SROI framework, ensuring that stakeholder inclusion and outcome assessment are grounded in informed participation and credible evidence.</p>

Stakeholders	Explanation	Exclusion Criteria	Explanation of Exclusion Criteria
Project Officer of the CHCG-DOE	Serve as the operational contact point for the project; oversee planning and implementation of the New Immigrant Language and Culture Curriculum; manage the guidance group program, allocate funds, and coordinate teaching activities and administration; play a crucial role in ensuring smooth execution.	P4 P5	<p>The New Immigrant Language and Culture Education Guidance Group Project at the Changhua County Government Department of Education (CHCG-DOE) is managed by a single project officer responsible for related coordination and administrative tasks.</p> <p>Based on evidence collected through a consensus workshop, a semi-structured online interview, and a review of project documentation, the evaluation examined potential changes at both the career and individual levels, including personal perceptions and experiences. As the Guidance Group Project is a long-standing, ongoing initiative and the project officer has been in charge of the related duties for many years, the evaluation found that any personal-level changes within the scope and timeframe of this study were minimal. Overall, no material, identifiable, sustained, or clearly attributable changes to the project were observed during the evaluation period.</p> <p>Given the limited nature of the observed changes and the stakeholder’s confirmation that such changes were not significant, this stakeholder was excluded from the outcome analysis. This exclusion was applied in accordance with the materiality principle and the “do not over-claim” principle of the Social Return on Investment (SROI) framework.</p>

Stakeholders	Explanation 2	Exclusion Criteria	Explanation of Exclusion Criteria
Second-Generation New Immigrant Students Enrolled in New Immigrant Language and Culture Curriculum	Participation in New Immigrant Language and Culture courses may support children of new immigrant families in developing language use and cultural awareness; however, such effects fall outside the direct scope of this project-level SROI evaluation.	P.4	<p>Students did not directly participate in the activities of the guidance group project, nor did they directly receive any intervention provided by the project. Therefore, any changes experienced by students cannot be considered as being directly generated by this project. On this basis, students were not included as stakeholders in the present Social Return on Investment (SROI) analysis.</p> <p>This study does not deny that students are the ultimate beneficiaries of New Immigrant Language and Culture Education. However, students' learning outcomes and changes primarily arise from classroom instruction, the use of teaching materials, and course implementation processes. These effects occur at the teaching and curriculum levels, rather than as direct results of the guidance group project interventions assessed in this report. To appropriately evaluate student learning outcomes and changes, students would need to be included within a course- or teaching-level SROI framework, where learning inputs, instructional processes, and student-level outcomes could be directly observed and reasonably attributed.</p> <p>In contrast, the present SROI evaluation focuses on the scope of the guidance group project, whose core interventions are concentrated on professional support mechanisms, administrative coordination, and capacity building for adjunct lecturer and teaching support personnel. The project's influence on students occurs indirectly, through enhanced teacher professional capacity, improved instructional</p>

			<p>support systems, and strengthened group operations, rather than through direct engagement with students.</p> <p>This indirect relationship is also reflected in the project’s design and implementation mechanisms. Students did not directly participate in project activities, and the project’s planning, implementation, and outcome management framework did not establish student-level outcome indicators, nor did it collect evidence that could be directly attributed to project interventions at the student level. Accordingly, student-level changes are positioned as downstream effects within the project’s theory of change and were not included in the present evaluation due to unclear attribution and the absence of project-specific evidence.</p> <p>Based on the considerations above, students were excluded from the stakeholder scope of this guidance group project SROI analysis to ensure that the evaluation adheres to the SROI requirements for causal rigor and attribution integrity.</p>
<p>Students of Taiwanese Origin Enrolled in New Immigrant Language and Culture Curriculum</p>	<p>Taiwanese students are downstream beneficiaries of new immigrant language and culture education. As their experiences are mediated through curriculum delivery rather than direct project activities, student-level outcomes are considered indirect and are excluded from valuation.</p>	<p>P.4</p>	<p>New immigrant students are downstream beneficiaries whose outcomes are mediated through classroom teaching and curriculum delivery. As the guidance group project operates through educator support and administrative mechanisms rather than direct instruction, student-level outcomes are indirect and excluded from valuation.</p>

Stakeholders	Explanation	Exclusion Criteria	Explanation of Exclusion Criteria
Family Members of Second-Generation New Immigrant Students (Enrolled in New Immigrant Language and Culture Curriculum)	Family members of second-generation new immigrant students are identified as indirect stakeholders. Parents and family members do not directly participate in New Immigrant Language and Culture courses, nor are they engaged in the activities of the guidance group project. Any changes experienced at the family level, such as language interaction or cultural exchange, arise indirectly through students' classroom learning and home-based interactions.	P.3 P.4	As family members are indirect stakeholders of the course implementation, rather than participants in the guidance group project, their experiences fall outside the scope of this project-level SROI evaluation and are therefore excluded from outcome valuation.
Family Members of Taiwanese Students (Enrolled in New Immigrant Language and Culture Curriculum)	Family members of Taiwanese students are identified as indirect stakeholders. Parents and family members do not directly participate in New Immigrant Language and Culture courses, nor are they involved in the activities of the guidance group project. Any influence experienced at the family level—such as increased exposure to multicultural topics or participation in related school activities—arises indirectly through students' engagement with curriculum content and school-based learning processes.	P.3 P.4	Family members are indirect stakeholders of course implementation and do not directly participate in guidance group project activities. Any effects are mediated through students' learning and are therefore outside the scope of this project-level SROI evaluation.

Stakeholders	Explanation	Exclusion Criteria	Explanation of Exclusion Criteria
Family Members of Adjunct Lecturer	<p>family members did not directly participate in project activities, nor were they targeted within the project’s design or outcome framework. As such, any perceived benefits were assessed as contextual and downstream, lacking sufficient materiality and attribution for outcome valuation. Accordingly, family members of adjunct lecturers were excluded as outcome-bearing stakeholders in this SROI analysis, in line with the materiality and do not over-claim principles of the SROI framework.</p>	<p>P.3 P.4</p>	<p>The evaluation identified family members of adjunct lecturers as indirect beneficiaries of the Guidance Group Project. Any perceived benefits experienced by family members occurred indirectly, mediated through the adjunct lecturers’ employment conditions and income arrangements, rather than through direct participation in project activities. These effects were therefore shaped primarily by broader labor market conditions and existing household income structures, rather than by the project’s interventions.</p>
Local Community Members	<p>Local community members are identified as indirect stakeholders. Any increased exposure to new immigrant cultures or multicultural awareness experienced at the community level arises primarily through school-organized activities, cultural events, and curriculum-related outreach, rather than through direct participation in the guidance group project.</p>	<p>P3 P4</p>	<p>Local community members were classified as indirect stakeholders. Any community-level effects occurred indirectly through school-based activities and educational practices and could not be directly attributed to the Guidance Group Project. Therefore, these outcomes fall outside the valuation scope of this SROI analysis.</p>

It is important to clarify that this SROI assessment evaluates the social impact of the project commissioned and implemented through National Taichung University of Education (NTCU) in support of the Changhua County New Immigrant Language and Culture Education Guidance Group, rather than assessing the overall impact of the guidance group as an educational system. The analytical focus is therefore placed on the project-level interventions, including professional support mechanisms, instructional guidance, administrative coordination, and capacity-building activities delivered within the commissioned project scope. Accordingly, the primary target groups and resource allocation of this project involve county-level guidance group members, adjunct lecturers, school coordinators, and local education authorities. While strengthening student learning effectiveness is articulated as a long-term policy objective of new immigrant language and culture education, student learning outcomes are realized primarily through classroom teaching and curriculum delivery, rather than through direct participation in the commissioned project activities evaluated in this report. If the evaluation were to examine the overall impact of the guidance group, student learning outcomes and classroom-level effects would indeed constitute essential components of analysis. However, given that the present SROI assessment is confined to the impact of the commissioned guidance group project, it applies the principle of including only stakeholders who are directly affected by project activities and whose changes can be clearly identified and measured. On this basis, students are positioned as indirect and downstream beneficiaries, rather than core stakeholders within the scope of this evaluation.

The decision to exclude students as outcome-bearing stakeholders in this SROI evaluation is grounded in the Do Not Over-Claim principle of the SROI framework and reflects a deliberate effort to maintain analytical rigor and proportionality.

First, the interventions of the guidance group —such as empowerment courses, professional training, curriculum planning, and school-based guidance —are designed to act directly on teachers and school-level operational systems, rather than on students themselves. Any changes in student learning outcomes therefore occur primarily through the mediating effects of teachers' instructional practices and school systems, positioning students as downstream beneficiaries rather than direct recipients of project activities.

Second, during the assessment period, there was no systematic or comparable baseline data available at the student level—such as pre- and post-learning assessments, standardized learning indicators, or structured learning portfolios—that would allow for the reliable verification and quantification of student-level changes attributable to the project. Including students without such evidence would risk overstating project impact.

Third, the direct inclusion of students as stakeholders would require additional ethical review procedures, parental consent, and extensive coordination with schools, and would typically necessitate a longer follow-up period to observe stable and attributable effects. These requirements exceed the time frame, data conditions, and resource constraints of the present evaluation.

Taken together, excluding students from outcome valuation does not imply a lack of importance or relevance. Rather, it reflects a methodologically conservative choice to avoid over-claiming outcomes that cannot be directly evidenced or attributed within the scope of this project-level SROI analysis, thereby ensuring that reported results remain credible, transparent, and proportionate.

2. Segmentation

During the analysis phase, the research team also examined whether distinct subgroups existed. To do so, we incorporated two approaches: first, through qualitative interviews, we explored potential differences in background and experience among various stakeholders (such as guidance group members and adjunct lecturers); second, we included background variables in the questionnaire design that might influence subgroup classification (e.g., years of experience, prior participation). The subgroup examination results and questionnaire design considerations for guidance group members, adjunct lecturers, and school coordinators are detailed as follows:

● Subgroup Examination: Guidance Group Members

For the guidance group members (a total of 18 individuals, including the convener, deputy convener, advisory committee members, and mother-tongue consultants), purposive sampling was applied to ensure representatives across all key functional roles within the guidance group. During Phase 2 (Stakeholder Interviews and Chain of Events Development), a subset of members was invited to participate in qualitative interviews, with at least one representative from each role category included. In addition to formal role classification, the evaluation also considered other potential dimensions for subgroup analysis, including length of involvement in the project, level of engagement in project activities, professional background (administrative, instructional, or advisory), and primary areas of responsibility within the guidance group. Information on these attributes was collected through interview discussions and questionnaire items. During analysis, outcome patterns were compared across these dimensions. The findings indicated that no substantial or systematic differences in outcome experiences emerged across alternative subgroup classifications beyond formal role distinctions. As a result, role-based categorization was retained as the primary analytical framework, as it most directly reflected functional responsibilities and pathways of change relevant to the project's interventions. This approach ensured analytical clarity while avoiding unnecessary fragmentation of stakeholder groups.

Subsequently, in Phase 3: Questionnaire Design and Identification of Material Outcomes, a quantitative questionnaire was used to examine whether members' roles or titles influenced the outcomes. Again, no significant differences were observed, and response patterns across categories were generally consistent. Considering the small number of members and the minimal variation among them, the analysis did not identify any distinct subgroups.

● Subgroup Examination: Adjunct Lecturers

The New Immigrant Language and Culture courses currently focus on the languages and cultures of seven Southeast Asian countries. During the interview phase, adjunct lecturers from different schools and language backgrounds were invited to participate. The results indicated that the chain of events they experienced—both in their instructional practices and in the outcomes generated—was largely consistent. During analysis, several background characteristics were examined to assess potential subgroup differences among stakeholders, including role responsibilities, level of participation in project activities, years of teaching experience, and prior professional experience related to language or education. Among these variables, previous work experience in the country of origin emerged as the only characteristic for which respondents occasionally expressed differences in the perceived importance or relative weighting of certain outcomes during qualitative interviews.

While the ultimate outcomes and overall impact patterns remained similar across respondents, this factor was identified as potentially influential in shaping how individuals interpreted and valued specific changes. Accordingly, the background variable “prior related work experience in the country of origin” was explicitly incorporated into the questionnaire design to allow for systematic examination. Quantitative analysis indicated that response patterns were generally consistent regardless of such experience, and no statistically or substantively meaningful differences in outcomes were identified. Other background variables showed no observable variation in outcome perceptions during either the qualitative or quantitative phases. On this basis, no distinct stakeholder subgroups were identified for outcome valuation at this stage.

● Subgroup Examination: School Coordinators

For the school coordinators from junior high and elementary schools, the quantitative questionnaire did not identify any distinct subgroups. The questionnaire included background variables such as “years of work experience,” “related experience,” and “prior participation” to capture potential subgroup differences.

Given the relatively small sample size (28 valid responses), cross-analysis of these background variables was not conducted; however, the overall response patterns appeared consistent across all variables. The survey results showed no significant differences in outcome ratings, and therefore no clearly distinguishable subgroups were identified.

3. Project Inputs and Outputs

According to the project framework, inputs from all stakeholders were itemized and reviewed to ensure no duplication or overstatement occurred. Areas of uncertainty were discussed and carefully considered with project managers and experts. Detailed information is presented in Table 4:

Table 4 Table of Program-Related Stakeholder Inputs

Stakeholders	Type	Monetization (NTD)	Pricing Approach	Description
Guidance Group Members	Time	0	N/A	As the primary beneficiaries of the project, their time investment is not monetized.
Adjunct Lecturer	Time	0	N/A	As the primary beneficiaries of the project, their time investment is not monetized.
CHCG-DOE	Funds (self-raised funds)	593,780	Actual Financial Costs Invested	<p>Total input by the CHCG-DOE within the scope of this report: NT\$57,600(Annual Project) + NT\$16,000(Professional Community) + NT\$15,680(Refresher Courses) + NT\$500,000("Passing the Torch" Program) + NT\$4,500(Pre-Service Training Sessions) = NT\$593,780</p> <p>The descriptions of each input and funding item are as follows:</p> <ul style="list-style-type: none"> ● Annual Project: NT\$57,600 <p>This includes all project inputs within the scope of this report, except for those related to the Professional Community, Refresher Courses, "Passing the Torch" Program, Pre-Service Training Courses, Core Empowerment Courses, and Course Orientation.</p>

Stakeholders	Type	Monetization (NTD)	Pricing Approach	Description
				<p>The inputs covered comprise hourly fees for substitute teaching and guest lectures, as well as miscellaneous expenses and meal costs required for organizing guidance group activities such as public lesson observations and discussions, workshops, and related events.</p> <ul style="list-style-type: none"> ● Professional Community: NT\$16,000 This includes fees for expert scholars providing guidance to the community, hourly wages and meal expenses for conducting community workshops, printing costs for handouts, material costs for creating teaching aids, and other miscellaneous expenses. ● Refresher Courses: NT\$15,680 This includes hourly wages and work fees for instructors, lecture assistants, and staff, printing and material costs for teaching materials, meal expenses and miscellaneous costs for course implementation. ● "Passing the Torch" Program: NT\$500,000 This expense is funded by the CHCG-DOE's self-allocated budget and is primarily used to subsidize teaching materials and teaching aids for adjunct lecturers' classes. Adjunct lecturers submit their lesson plans to the DOE through the schools where they teach to apply for the subsidy, and the DOE disburses the funds accordingly. ● Pre-Service Training Sessions: NT\$4,500 This includes hourly wages and work fees for instructors, lecture assistants, and staff;

Stakeholders	Type	Monetization (NTD)	Pricing Approach	Description
				material costs for teaching resources; and meal and miscellaneous expenses for course implementation.
MOE	Funds (subsidies)	501,720	Actual Financial Costs Invested	<p>Total input by the MOE within the scope of this report: NT\$302,400(Annual Project) + NT\$84,000(Professional Community) +NT\$82,320(Refresher Courses) + NT\$33,000(Pre-Service Training Sessions) = NT\$501,720</p> <p>The descriptions of each input and funding item are as follows:</p> <ul style="list-style-type: none"> ● Annual Project: NT\$302,400 This includes all project inputs within the scope of this report, except for those related to the Professional Community, Refresher Courses, “Passing the Torch” Program, Pre-Service Training Courses, Core Empowerment Courses, and Course Orientation. ● Professional Community: NT\$84,000 This includes fees for expert scholars providing guidance to the community, hourly wages and meal expenses for conducting community workshops, printing costs for <p>The inputs covered comprise hourly fees for substitute teaching and guest lectures, as well as miscellaneous expenses and meal costs required for organizing guidance group activities such as public lesson observations and discussions, workshops, and related events.</p>

Stakeholders	Type	Monetization (NTD)	Pricing Approach	Description
				<p>handouts, material costs for creating teaching aids, and other miscellaneous expenses.</p> <ul style="list-style-type: none"> ● Refresher Courses: NT\$82,320 This includes hourly wages and work fees for instructors, lecture assistants, and staff, printing and material costs for teaching materials, meal expenses and miscellaneous costs for course implementation. ● Pre-Service Training Sessions: NT\$33,000 This includes hourly wages and work fees for instructors, lecture assistants, and staff; material costs for teaching resources; and meal and miscellaneous expenses for course implementation. <p>[NOTE] MOE serves solely as the funding provider and does not contribute personnel to the project.</p>
School Coordinator	Time	0	N/A	As the primary beneficiaries of the project, their time investment is not monetized.
NILC Center	Funds (subsidies)	20,174	Actual Financial Costs Invested	<p>Total project input considered in this report:</p> <p>NT\$17,674(Core Empowerment Courses) + NT\$2,500(Course Orientation) = NT\$20,174</p>

Stakeholders	Type	Monetization (NTD)	Pricing Approach	Description
				<p>The descriptions of each input and funding item are as follows:</p> <ul style="list-style-type: none"> ● Core Empowerment Courses: NT\$17,674 This includes meal and printing costs for workshop participants, as well as hourly wages and transportation expenses for instructors and coordinators. ● Course Orientation: NT\$2,500 This expense is for the instructor's hourly wages. <p>It should be noted that staff from the NILC Center were involved in coordinating and implementing these activities. However, their personnel costs were not included in the input calculation, as their participation was part of their regular administrative duties rather than additional project-specific staffing. To avoid overstating the project inputs, these internal staff contributions were therefore not monetized in this analysis.</p>
TOTAL		1,115,674		

Note:

1. The “Annual Project” inputs refer to all project activities included within the scope of this report, except for the following: Professional Community, Refresher Courses, the “Passing the Torch” Program, Pre-Service Training Courses, Core Empowerment Courses, and the Course Orientation.
2. The funding sources for this project include self-raised funds from the CHCG-DOE, subsidies from the MOE, and grants from the NILC Center. The annual project budget may be used to cover various related activities, while funds allocated for specific activities are designated and must be used exclusively for their intended purposes.
3. The input costs reported in this study are based on the actual budgets allocated and disbursed by the relevant public authorities for the implementation of the project. In public sector programs, funding is typically approved and released as a lump-sum allocation rather than itemized expenditure categories. Therefore, detailed cost formulas were not reconstructed in this analysis.

Additionally, this project also conducted a comprehensive inventory of outputs for all stakeholders, as presented in **Table 5**:

Table 5 Table of Program-Related Stakeholder Outputs

Output	Description
Annual Project (1 copy)	Refers to the overall Annual Project of the Guidance Group, including mission objectives, implementation strategies, guidance and capacity-building mechanisms, and expected outcomes. It serves as the core guiding document for the group’s operations.
Professional Community (2 group)	Designed for adjunct lecturers, these activities include collaborative lesson planning, development and production of teaching materials and aids, thematic lectures, and experience-sharing sessions.
Guidance Group Meeting (12session)	Regularly convened meetings covering discussions on project activities, task allocation, issue feedback, and review of implementation outcomes, ensuring smooth and coordinated team operations.
Public Lesson Observations and Discussions (29 sessions)	Classroom observation sessions were held at schools across Changhua County, accompanied by post-observation discussions that enabled teachers to observe exemplary teaching practices firsthand and engage in professional dialogue and reflection. These allow teachers to observe exemplary teaching practices firsthand and engage in professional dialogue and reflection.
Qualification Course (1 class)	Courses designed for the certification of adjunct lecturers, covering core teaching competencies, linguistic and cultural literacy, and classroom management. This serves as the foundational pathway for new instructors to obtain teaching qualifications.

Output	Description
Advanced Courses (2 class)	Training courses for certified teachers (adjunct lecturer) to further enhance instructional strategies and professional competencies. Topics include curriculum design, assessment strategies, and multicultural education.
Pre-Service Training Courses (1 class)	Designed for new adjunct lecturer preparing to enter new immigrant language and culture education. These programs build familiarity with course objectives, instructional materials, and classroom practices, enhancing readiness for immediate teaching deployment.
Refresher Courses (2 class)	A training program providing refresher and advanced courses to strengthen teaching knowledge and practical skills through continuous professional development. The program aims to cultivate adjunct lecturer for new immigrant language and culture curriculum, assist schools in course implementation, and enhance overall teaching quality.
Lesson Plan Writing Workshops (4 sessions)	Hands-on workshops led by the guidance team or professional teachers to train adjunct lecturer in lesson plan design and writing, thereby improving the quality of curriculum planning and classroom delivery.
International Day Events (7 sessions)	Activities organized in collaboration with schools and municipal multicultural education policies. These events showcase New Immigrant Language and Culture Curriculum achievements through lesson displays, cultural experience booths, and performances, fostering a multicultural atmosphere on campus and strengthening students' understanding and respect for diverse ethnic groups.

Output	Description
Course Orientation (1 session)	Orientation meetings held prior to the start of courses, targeting school coordinators and administrative staff. These sessions promote policies, explain scheduling and implementation procedures, and introduce course offerings to ensure consensus and smoother execution across schools.
Core Empowerment Courses (3 session)	Advanced professional development workshops for guidance group members and core teaching staff. Topics include policy developments in New Immigrant Language and Culture education, teaching trends, curriculum design, and digital teaching tools. The workshops aim to enhance professional knowledge, leadership capacity, and overall team effectiveness.
"Passing the Torch" Program (1 proposal)	County-level cultural initiatives organized by Changhua County, integrating lesson plan development, curriculum implementation, and participation in national-level competitions to highlight and advance multicultural education.
Final report (1 document)	A comprehensive report documenting the guidance group's yearly performance. It covers the project implementation process, statistical outcomes, evaluation of effectiveness, and reflective recommendations, serving as both a systematic review and a reference for future policy and program planning.

4. Mapping the Chain of Events

I. Qualitative Interviews and Chain of Events Development

Through engagements with each stakeholder group and by referencing third-party studies, the chain of events was constructed and the outcomes were confirmed. In line with Principle 2: Understand what changes, a set of stakeholders with sufficient information richness and the ability to provide in-depth insights were purposively selected for qualitative interviews. These individuals served as representatives of their respective groups to help identify outcomes and determine whether sub-groups existed that might experience different types of change. The purpose of this qualitative data collection phase was to gain an initial understanding of the outcome types, stakeholder perspectives, and potential chain of events. These insights then served as the theoretical foundation for developing subsequent quantitative tools—such as questionnaire design—and for validating the impact indicators.

This stage adopted an “exploratory sampling” approach, conducting focused in-depth interviews and engagement sessions with stakeholders, including guidance group members, adjunct lecturer, the CHCG-DOE, and the NILC Center, to gather their observations and feedback regarding the project’s impact.

Among these, guidance group members and adjunct lecturer—both frontline practitioner stakeholder groups—were selected through purposive sampling. Individuals with higher levels of engagement, active reflective ability, and practical experience were chosen to represent their respective groups, ensuring that the data captured their lived experiences, perceived changes, and outcome perspectives. These insights do not represent all members of the group; rather, they provide an analytical foundation for preliminary understanding. Subsequent census activities, quantitative surveys, and validation procedures will expand the sample size, strengthen representativeness, and enhance the generalizability and reliability of the evaluation results.

The CHCG-DOE and the NILC Center were represented by key personnel directly involved in project implementation and collaboration. Through cross-role focus interviews and integration of perspectives, this stage aimed to clarify the concrete changes brought about by the project and to articulate its causal logic, thereby supporting the construction of the chain of events and the determination of material outcomes.

Although the Project Officer of the CHCG-DOE was not included as a stakeholder in this SROI analysis, interviews were nevertheless arranged because the office is responsible for the related administrative tasks and can provide rich background information and statistical data. These insights supported the analysis team in rapidly understanding the operation of the New Immigrant Language and Culture Education Guidance Group in Changhua County, as well as the CHCG-DOE's involvement, influence, and experienced changes associated with the project. A summary of each qualitative interview session—including the interview format, engagement approach, and number of participants—is presented in **Table 6**.

Table 6 Summary Table of Qualitative Interview Sampling and Stakeholder Engagement

Engagement Method		Description	Stakeholder Engagement		
			Engagement Target	Estimated Stakeholders within Scope	Actual Participants Engaged
Qualitative	Impact Focus Group Discussions	Guidance group members of the new immigrant language and culture education guidance group in Changhua County, members of the NILC Center, and members from guidance groups in other counties and cities were invited to participate in interviews and discussions regarding the operation, current status, and related issues of new immigrant language and culture education. This engagement provided a preliminary understanding of the project’s stakeholders and offered a more comprehensive perspective on the roles, responsibilities, and organizational division of labor within the guidance group.	Guidance Group Members	18	2
			NILC Center	1	1
	Consensus Workshop	Through dialogues with the guidance group members, project officer of the CHCG-DOE, adjunct lecturers, the NILC Center, and guidance group members from other counties and cities, the scope, activities, and objectives of the project were examined, along with the stakeholders reached and the impacts of related activities on the project. During these	Guidance Group Members	18	3
			Adjunct Lecturer	31	1
			CHCG-DOE	1	1
			Project Officer of the CHCG-DOE	1	1
			NILC Center	1	1

		discussions, stakeholders were also briefed on the methodology, process, and rationale of the SROI analysis to establish a common language, ensuring smooth communication in subsequent interactions and minimizing gaps in information and understanding.			
Qualitative	Impact Consultation Meetings	Feedback obtained through the consensus workshop was reviewed and consolidated to finalize the project scope, take stock of stakeholders, and conduct a preliminary mapping of the chain of events. Subsequently, qualitative interviews were conducted in Changhua to understand stakeholders' perspectives and the impacts and changes experienced through project activities, while simultaneously confirming the chain of events and identifying material outcomes.	Guidance Group Members	18	3
			Adjunct Lecturer	31	3
			NILC Center	1	1
	Online Interviews	This report conducted online qualitative interviews with the CHCG-DOE and project officer of the CHCG-DOE to collect relevant information and gain an understanding of the processes, contextual background, and experiences associated with the occurrence of outcomes.	CHCG-DOE	1	1
			Project Officer of the CHCG-DOE	1	1

To ensure a comprehensive and representative understanding of the New Immigrant Language and Culture Education Guidance Group in Changhua County, the research team designed a multi-stage, progressive data collection process. Through impact focus group discussions, consensus workshop, and qualitative interviews, stakeholders' perspectives and the chain of events were gradually constructed, forming the foundation for the subsequent SROI analysis.

- Impact Focus Group Discussions

The research team first organized impact focus group discussions, inviting guidance group members, representatives from the NILC center, and guidance group members from other counties and cities. The purpose of the discussions was to understand the actual operations, current status, and challenges of the Guidance Group, as well as to discuss and share experiences regarding issues related to New Immigrant Language and Culture education. Through these discussions, the research team preliminarily identified the main stakeholders involved in the project and further clarified the Guidance Group's role, task allocation, and scope of influence within the system for promoting New Immigrant Language and Culture education.

Prior to the discussions, the research team prepared an interview guide based on the research framework (Appendix I) and provided it to participants in advance to facilitate focused discussion. With participants' consent, the discussions were audio-recorded in their entirety, transcribed verbatim, and subsequently analyzed through keyword extraction and thematic focus to inform the design of subsequent consensus workshops and qualitative interviews.

- Consensus Workshop

Following the impact focus group discussions, the research team convened a consensus workshop, inviting guidance group members, project officer of the CHCG-DOE, adjunct lecturers, representatives from the NILC center, and guidance group members from other counties and cities. The purpose of the workshop was to integrate multiple perspectives and confirm the project's scope, key activities, core objectives, and potential impacts.

The workshop was based on information gathered from the focus group discussions and supplemented with materials provided by the Guidance Group, including project proposals, organizational structure, and task allocations. Interactive tools, such as poster sheets and sticky notes, were used to guide participants in identifying the causal relationships between the project's main actions and outcomes, gradually forming a preliminary chain of events. This process not only helped stakeholders clarify their connection to the project but also established a common language and conceptual foundation for the SROI analysis, facilitating the smooth conduct of subsequent data collection and verification.

- Impact Consultation Meetings

Based on the information generated during the consensus workshop, the research team organized and summarized the key topics and keywords identified by stakeholders, designing three types of tools—Role/Actor Cards, Activity/Output Cards, and Outcome Cards—to serve as interactive media for the impact consultation meetings.

At the beginning of each meeting, the researchers explained the procedures and objectives, and participants were invited to provide feedback on the information compiled from the previous impact focus group discussions and consensus workshop to confirm its accuracy and completeness. Subsequently, participants used the cards to map the chain of events, outlining their roles, participated activities, and experienced changes within the project, and further arranging the causal relationships between outcomes. Participants then ranked the importance of the final outcomes.

This interactive consultation approach allowed stakeholders to clearly express their perspectives while enabling the research team to visually verify the logical consistency and validity of the outcome chain. Details on the card design and interview procedures are provided in Appendix II.

- Online Interviews

In addition, this study conducted online qualitative interviews with the CHCG-DOE and project officer of the CHCG-DOE to collect organizational-level perspectives and experiences. The interviews focused on understanding the policy background, implementation context, and resource allocation related to project implementation, while also exploring the process of outcome occurrence, key influencing factors, and actual impacts. Insights gained from this stage of interviews complemented the perspectives of stakeholders at different levels, ensuring the comprehensiveness of outcome identification and the depth of analysis.

II. Selection and Representativeness of Stakeholder Interview Samples

To ensure that the qualitative interview samples fairly reflect the perspectives and experiences of various stakeholders, this study adopted a purposive sampling approach, selecting representative and information-rich participants (**Figure 8**). The selection criteria are as follows:

- (1) **Level of Participation:** For Guidance Group Members and Teaching support staff, selected participants needed to have participated in more than 80% of the core activities during the project period, ensuring a sufficient understanding of project operations.
- (2) **Experience and Role Diversity:** Within the same stakeholder group, priority was given to members with diverse backgrounds, service units, and organizational levels to capture a wide range of perspectives and experiences, enhancing the representativeness and completeness of the collected data.
- (3) **Information Richness:** Interviewees were required to clearly describe their participation experiences, observed changes, and subjective judgments regarding project outcomes, and to possess reflective capability.
- (4) **Voluntariness and Accessibility:** Considering time constraints and ethical principles, participants engaged on a voluntary basis and provided informed consent.



Figure 8 Anecdotes from qualitative interviews

III. Chain of Events and Well-defined Outcomes

According to the SROI methodology, a Well-defined Outcome refers to a specific change experienced by a particular beneficiary, generally representing a transformation that enhances their well-being. In other words, a Well-defined Outcome focuses on stakeholders' substantive needs and internal experiences, rather than merely reflecting project outputs or short-term reactions. These outcomes are typically sustained and reflect changes in the core psychological needs of beneficiaries. SROI theory also emphasizes that well-defined outcomes often involve changes in behavior, capabilities, or circumstances, enabling the maximization of social value when allocating resources. Accordingly, in this evaluation, the report employed qualitative interviews to trace participants' change pathways, progressively asking "What happened next?" until the final change in well-being was captured.

● Chain of Events and Interview Verification

The Chain of Events is used to describe the series of causal changes experienced by stakeholders after participating in a project. In this study, qualitative interviews were conducted to guide participants in reflecting on specific changes in their attitudes, awareness, capacity, behavior, or circumstances during their participation. Whenever a participant mentioned a change, the research team further asked, "What happened next?" to depict the causal connections between changes, continuing until the participant reported the final outcome with meaningful improvement in well-being, defined as a well-defined outcome. Placing this analysis within the chain of events helps clearly illustrate how each stage of change accumulates and corresponds to stakeholders' well-being needs, such as increased self-confidence, reduced stress, or enhanced job satisfaction.

To ensure that the chain of events accurately reflects stakeholders' experiences and changes, this report integrates multi-stage data collection results—including impact focus group discussions, consensus workshops, impact consultation meetings, and qualitative interviews—and adopts a participatory approach to gradually verify causal logic.

Initially, the impact focus group discussions provided contextual information on project operations and preliminary stakeholder perspectives, allowing the research team to understand the project's role allocations, key activities, and potential impacts. Subsequently, during the consensus workshop, the research team used visual tools to help participants clarify the connections between actions and outcomes, forming a preliminary structure of the chain of events. In the following impact consultation meetings, stakeholders used card-based tools to map their participation and experienced changes within the project, and to re-verify the causal sequence and importance of outcomes. The final chain of events also integrated insights from online in-depth interviews with policy and administrative personnel, providing a dual perspective that combines on-the-ground experiences with institutional context.

Through this participatory and sequential verification process, the constructed chain of events achieves completeness, logical consistency, and representativeness of stakeholder perspectives, serving as the basis for subsequent identification of well-defined outcomes and calculation of social value.

The chains of events and outcomes for each stakeholder group are presented in **Table 7** to **Table 11**.

Table 7 Chain of Events for Guidance Group Members and the Identification of Outcomes

Stakeholder	Output	Outcome Chain	Material Outcomes
Guidance Group Members	<ul style="list-style-type: none"> ■ Annual Project (1 copy) 	<p>Set annual project > Define organizational roles and confirm guidance group tasks > Participate in relevant training and workshops > Acquire professional skills required for the work > Effectively solve practical operational problems > Continuously accumulate educational and teaching experience > Increase in work confidence</p>	<p>(1) increased work confidence</p>
	<ul style="list-style-type: none"> ■ Guidance Group Meeting (12 session) ■ Public Lesson Observations and Discussions (29 sessions) ■ Core Empowerment Courses (3 session) ■ Lesson Plan Writing Workshops (4 sessions) 	<p>Increase interactions through guidance group activities > Develop shared project goals > Share experiences, knowledge, and skills > Form concrete collaboration tacit understanding and common language through exchanges > Build shared experiences and consistent values > Enhance mutual understanding and closeness among guidance group members > Improvement in interpersonal relationships</p>	<p>(2) improved interpersonal relationships</p>
	<ul style="list-style-type: none"> ■ Final Report (1 document) 	<p>Inventory resources > Develop plan > Allocate resources precisely to key activities > Apply knowledge learned from workshops and training to guidance group tasks > Actively solve problems encountered in teaching practice > Receive feedback from work > Gain a sense of accomplishment</p>	<p>(3) enhanced sense of achievement</p>

Stakeholder	Output	Outcome Chain	Material Outcomes
		<p>Understand new immigrant-related issues through drafting annual plans > Gain awareness of cultural differences through relevant workshops, such as “Multicultural Picture Book Teaching” > Engage with many new immigrants and their cultures while performing guidance group tasks > Exchange and share cultural experiences > Deeply appreciate actual cultural differences > Develop appreciation for various cultures > Enhance recognition of new immigrant cultures > Improvement in multicultural literacy</p>	(4) enhanced multicultural literacy
		<p>Due to joining the guidance group > Take on many tasks beyond the core scope of work > When implementing guidance group tasks, limited time and resources require handling multiple roles simultaneously > Need to spend additional time on guidance group responsibilities > Reduction in personal/free time > Experience of increased stress</p>	(5) increased stress

Table 8 Chain of Events for Adjunct Lecturer and the Identification of Outcomes

Stakeholder	Output	Outcome Chain	Material Outcomes
Adjunct Lecturer	<ul style="list-style-type: none"> ■ Professional Community (2 group) ■ Public Lesson Observations and Discussions (29 sessions) ■ Qualification Course (1 class) ■ Advanced Classes (2 class) ■ Pre-Service Training Sessions (1 class) 	<p>Training > Learn teaching knowledge and skills > Obtain teaching qualification > Be appointed as adjunct lecturer > Apply learned knowledge in the teaching frontline > Utilize related funding support (“Passing the Torch” Program) to produce more diversified teaching materials and curriculum content > Teachers’ professional competence combined with diverse curriculum content, leading to improved teaching quality > Receive positive feedback from students, parents, etc. > Enhance cultural identity of one’s country of origin > Increase in self-confidence</p>	(1) increased self-confidence
	<ul style="list-style-type: none"> ■ Refresher Courses (2 class) ■ Lesson Plan Writing Workshops (4 sessions) ■ International Day Events (7 sessions) 	<p>Participate in workshops and training > Obtain teaching qualification > Face the first teaching frontline > Engage in teaching material development or joint lesson planning > Increase interactions with guidance group members > Frequently discuss and exchange ideas with other adjunct lecturer and guidance group members > Build professional networks in the teaching field > Improvement in interpersonal relationships</p>	

Stakeholder	Output	Outcome Chain	Material Outcomes
	<ul style="list-style-type: none"> ■ Core Empowerment Courses (1 session) ■ "Passing the Torch" Program (1 proposal) 	<p>Through training courses, gain exposure to more policies and measures related to the new immigrant field > Perceive that increased policy attention raises the visibility of new immigrant issues and reduces stereotypes > Become a teacher > Enhance family status > Receive more positive feedback regarding new immigrant identity and culture > Perceived reduction in feelings of isolation</p>	<p>(3) reduced sense of isolation</p>

Table 9 Chain of Events for CHCG-DOE and the Identification of Outcomes

Stakeholder	Output	Outcome Chain	Material Outcomes
CHCG-DOE	<ul style="list-style-type: none"> ■ Annual Project (1 copy) ■ Guidance Group Meeting (12 session) ■ Public Lesson Observations and Discussions (29 sessions) ■ Qualification Course (1 class) ■ Advanced Classes (2 class) ■ Pre-Service Training Sessions (1 class) ■ Refresher Courses (2 class) ■ International Day Events (7 sessions) ■ "Passing the Torch" Program (1 proposal) 	<p>Manage and operate the guidance group > Clearly define roles and establish communication and coordination mechanisms > Provide concrete and professional guidance and resource support > Assist schools and stakeholders in clarifying needs and solving practical problems > Respond promptly to and address challenges in the educational setting > Build trust from schools and stakeholders toward the CHCG-DOE > Enhance recognition of policy implementation effectiveness and value > Foster continuous collaboration and interaction > Increase sense of identification with the CHCG-DOE > Effectively manage and operate the guidance group, provide professional guidance and support, and address relevant problems and challenges > Schools and adjunct lecturer gain increased confidence in the CHCG-DOE > Enhance policy recognition > Increase sense of identification</p>	<p>(1) increased sense of identification</p>

Table 10 Chain of Events for School Coordinator and the Identification of Outcomes

Stakeholder	Output	Outcome Chain	Material Outcomes
School Coordinator	<ul style="list-style-type: none"> ■ Course Orientation (1 session) 	Organize and explain the course scheduling process > Provide timeline and key task guidance > Enable Project Officer to quickly grasp the process and reduce trial-and-error and repetitive communication > Make work operations smoother and clearer > Improve work efficiency	(1) improved work efficiency

Table 11 Chain of Events for NILC Center and the Identification of Outcomes

Stakeholder	Output	Outcome Chain	Material Outcomes
NILC Center	<ul style="list-style-type: none"> ■ Annual Project (1 copy) ■ Course Orientation (1 session) 	Guidance group-related activities are assisted by the NILC Center > Activities are successfully completed and meet needs > Stakeholders provide positive feedback > Enhance the Center’s professional image and trustworthiness > Increase sense of identification with the Center’s work and role guidance group-related activities are assisted by the NILC Center > Receive positive feedback on operations > Professional image enhanced > Increase in sense of identification	(1) increased sense of identification
	<ul style="list-style-type: none"> ■ Core Empowerment Courses (3 session) 	Assisting various New Immigrant Language and Culture Education Guidance Groups and activities in the field of new immigrant language education, organizing related training and workshops, as well as handling course openings and funding applications > External units gain a clearer understanding of the center’s functions > Gradually increasing frequency of appearances in public events and educational settings > Other units proactively propose collaboration and consultation > Enhanced visibility	(2) enhanced visibility

● Analysis of Stakeholders' Well-defined Outcomes

Through the systematic consolidation of the above qualitative interview data, the research team analyzed participants' described experiences of engagement and changes to understand the "causal logic" of the outcomes generated by the project activities. During the interviews, open-ended questions were also used to collect stakeholders' experiential feedback, capturing both positive and negative changes, and to identify any outcomes not previously mentioned. This process further contributed to the construction of concrete chains of events. Since no new outcomes emerged from the interviews, it can be determined that an "information saturation point" had been reached, indicating that all material outcomes had been captured and that the preliminary outcome synthesis was sufficiently complete and representative.

In addition, core members with extensive experience in project implementation, including guidance group core members, adjunct lecturer, and project officer of the CHCG-DOE— were invited to participate in discussions to confirm the content of the chains of events corresponding to each stakeholder group and to ensure that all outcomes met the standard of well-defined outcomes. The key criteria for determining whether an outcome qualifies as a well-defined outcome include:

- (1) Traceability: stakeholder can identify the source of the change or the specific context in which it occurred.
- (2) Measurability: The change can be quantified (e.g., occurrence rate, importance rating) or clearly described through qualitative feedback.
- (3) Sustainability: The change is not a short-term reaction but represents a sustained experience.
- (4) Welfare Relevance: The change addresses stakeholders' core psychological, professional, or social needs (e.g., self-efficacy, social support, reduction of workload).

Well-defined outcomes refer to specific dimensions of individual-level wellbeing, such as increased self-confidence or a reduced sense of social isolation. These outcomes typically demonstrate a degree of sustainability and reflect changes in individual's perceived wellbeing, constituting personal-level change (Personal Change).

Accordingly, in identifying well-defined outcomes, this report includes only the outcomes of three stakeholder groups: guidance group members, adjunct lecturer, and school coordinator. The remaining two stakeholder groups at the organizational level (the CHCG-DOE and the NILC Center), as well as outcomes occurring at the organizational level, are excluded from the analysis of well-defined outcomes.

The changes observed in these three groups pertain to improvements in individual-level psychological, social, or professional welfare, are clearly traceable to specific project activities, and can be described by the respondents in terms of before-and-after differences. These outcomes meet the criteria of traceability, measurability, and persistence. In contrast, changes among other organizational-level stakeholders mainly relate to institutional or functional improvements, rather than individual welfare, and are therefore excluded from the scope of well-defined outcomes.

The analysis identifies the following well-defined outcomes:

◆ Guidance Group Members

(1) increased work confidence

This outcome was confirmed based on feedback provided by guidance group members through qualitative interviews and questionnaire surveys. Most guidance group members indicated that, through their participation in the operations of the professional community, curriculum guidance, and processes of experience sharing within the guidance group, they developed greater confidence in their capabilities and judgment in fulfilling their roles in teaching support and professional collaboration.

This change reflects a subjective perception of one's own work competence and role effectiveness. It was not observed solely after a single activity but was repeatedly mentioned throughout the project period, demonstrating a certain degree of continuity. As such, it constitutes a change in individual-level wellbeing and is therefore defined as a well-defined outcome.

(2) improved interpersonal relationships

This outcome was confirmed based on changes reflected by guidance group members through their interactions within professional communities and experiences of cross-school collaboration. Interviewees generally reported that, through regular meetings, joint preparation, and exchange mechanisms, their interactions with other guidance group members and relevant personnel became more frequent and more supportive.

This outcome reflects an improvement in social connections and the quality of interpersonal interactions and constitutes a change in interpersonal-level wellbeing. Although positive interpersonal relationships may exert favorable influences on other psychological experiences, this study does not treat them as antecedents or consequences of other outcomes. Instead, they are incorporated into the analysis as an independent individual-level outcome.

(3) enhanced sense of achievement

“Enhanced sense of achievement” was confirmed based on guidance group members’ overall reflections during interviews on their work outcomes and processes of engagement. Most interviewees noted that when their professional recommendations were practically adopted by schools or implemented in instructional settings, and when these contributions generated tangible benefits for immigrant language and culture education, they experienced a clear sense of satisfaction and perceived value.

This outcome emphasizes a subjective affirmation of one’s work results and influence. It differs from “increased work confidence,” which pertains to trust in one’s own capabilities. Although these two experiences may occur simultaneously, they represent distinct dimensions of wellbeing. Accordingly, they were not treated as the same outcome, nor was a direct causal relationship assumed between them, to avoid double counting.

(4) enhanced multicultural literacy

This outcome was confirmed based on the learning experiences reported by guidance group members through their participation in professional development, curriculum guidance, and cross-cultural exchange activities related to immigrant language and culture education. Interviewees generally indicated that, through engagement with adjunct lecturers, school personnel, and curriculum content from diverse cultural backgrounds, their understanding of and respect for multicultural issues had increased.

This change emphasizes a shift in personal values and cultural understanding, representing an enhancement in cognitive and attitudinal dimensions of wellbeing. It demonstrates a certain degree of continuity and is not limited to mere knowledge acquisition or the outputs of a single activity; therefore, it is defined as a well-defined outcome.

(5) increased stress

This outcome is confirmed based on experiences reported by guidance group members during qualitative interviews. Some members noted that, as their responsibilities and tasks within the guidance program increased—including course mentoring, administrative coordination, professional support, and cross-unit communication—they experienced heightened work demands and psychological stress throughout the implementation of the program.

This change reflects the psychological and time-related pressures experienced by individuals in the course of their work engagement, representing a negative impact on personal wellbeing. The effect is not attributable to a single event but rather accumulates continuously over the duration of the program. Considering the emphasis placed on mental health and work-related stress management in United Nations Sustainable Development Goal 3 (SDG 3), this change is still regarded as a well-defined outcome.

For the multiple outcomes identified by Guidance Group Members, this study specifically examined the potential for double counting and distinguished between outcomes that appear similar in nature.

For example, although “increased work confidence” and “enhanced sense of achievement” are related at the psychological level, analysis of interview and questionnaire data indicates that the former primarily reflects members’ confidence in their own abilities and roles when carrying out guidance and professional tasks, whereas the latter emphasizes the satisfaction and recognition derived from work results and professional engagement. These represent changes in different dimensions of wellbeing and do not constitute double counting of the same outcome.

Similarly, although “improved interpersonal relationships” may potentially contribute to “enhanced sense of achievement”, the outcome chains indicate that they arise from different processes. “Improved interpersonal relationships” primarily results from increased interactions among guidance group members through shared activities, experience exchange, and collaborative learning, which gradually strengthen mutual understanding and social connections. In contrast, “enhanced sense of achievement” derives from members applying professional knowledge to guidance group tasks, solving practical problems, receiving feedback, and recognizing the outcomes of their work. While both outcomes relate to personal wellbeing, the former reflects improvements in social relationships, whereas the latter reflects individual perceptions of accomplishment derived from work performance; therefore, they are treated as distinct outcomes rather than double counting of the same impact.

Nevertheless, although the study treats these outcomes as independent and verifiable based on stakeholder feedback, there remains a potential risk of perceived overlap in the valuation process. To adhere to the SROI principle of Do Not Overclaim, a sensitivity analysis was conducted by reducing the outcome quantities of the above outcomes by 25% to test the potential impact of double counting on the overall valuation results.

◆ Adjunct Lecturer

(1) increased self-confidence

This outcome is confirmed based on feedback from adjunct lecturers regarding their teaching capabilities and professional identity. Most respondents reported that, after receiving instructional resources, teaching guidance, and professional support, they felt more confident in their teaching performance and professional role.

While confidence may increase concurrently with improvements in interpersonal relationships or a reduced sense of isolation, this study does not assume a linear causal relationship among the three. Rather, these were identified by adjunct lecturers as distinct subjective experiences and were treated separately during the analysis and valuation stages to avoid double counting.

(2) improved interpersonal relationships

This outcome is confirmed based on adjunct lecturers' feedback in interviews and questionnaires regarding their interactions with school colleagues, students, and other adjunct lecturers. Most respondents indicated that, after participating in guidance group-related courses and support mechanisms, they were better able to integrate into the teaching environment and establish stable interactions with others.

This change emphasizes improvements in social interactions, representing a positive change in personal wellbeing. Given its demonstrated continuity, it is classified as well-defined outcome.

(3) reduced sense of isolation

“Reduced sense of isolation” was confirmed based on adjunct lecturers’ subjective descriptions of their psychological and emotional states. Some interviewees reported that, in the past, they often felt isolated or lacked support in instructional settings. However, through the guidance group’s professional community and communication channels, they experienced understanding and acceptance, leading to a noticeable reduction in feelings of isolation.

This outcome reflects changes at the psychological and emotional level. Although it is related to “improved interpersonal relationships,” the former emphasizes internal experiences, while the latter focuses on the quality of interactions. These represent distinct dimensions of wellbeing and were therefore treated separately in the analysis.

Based on stakeholder feedback and analysis, it can be understood that:

- “Improved interpersonal relationships” focuses on the quality of interactions and social connectedness
- “Reduced sense of isolation” reflects perceived social support at the emotional and psychological level
- “Increased self-confidence” refers to the affirmation of one’s teaching role and capabilities.

These outcomes were confirmed by adjunct lecturers as distinguishable changes. Although they may appear sequential within the experiential process, they represent changes across distinct dimensions of subjective experience and well-being and are therefore treated as separate outcomes in this analysis. Nevertheless, because the outcomes may still intersect in real-world experiences, a conservative approach was adopted in the sensitivity analysis to account for the potential risk of overlap.

For example, among “improved interpersonal relationships” and “reduced sense of isolation” although conceptually distinct, may partially overlap in practice. The former primarily results from the professional networks developed through guidance group activities, while the latter is more closely associated with changes in social and family status, positive external feedback, and a strengthened sense of identity. Despite these conceptual differences, the two outcomes may still intersect in real-world experiences, creating a potential risk of double counting in outcome valuation.

To prudently address this risk, a conservative approach was adopted in the sensitivity analysis. The quantities of these two outcomes were simultaneously reduced by 25% to examine their potential effect on the Social Return on Investment (SROI) estimate. This adjustment was designed to test the robustness of the valuation under a scenario where overlap between the two outcomes might exist. Such treatment reflects a cautious approach to potential data uncertainty, aligns with the SROI principle of Do Not Overclaim, and strengthens the transparency and credibility of the evaluation results.

◆ School Coordinators

(1) improved work efficiency.

This outcome was confirmed based on feedback from School Coordinators collected through interviews and questionnaires regarding their experiences with administrative processes and task execution. The majority of coordinators reported that, following the Guidance Group's provision of clear administrative instructions, curriculum coordination, and real-time consultation, the handling of related tasks became more streamlined, reducing rework and communication costs.

This change reflects a tangible improvement in individual work performance. It did not result from a short-term or single event but occurred consistently throughout the project period, representing a change in individual-level wellbeing and is therefore defined as a well-defined outcome.

The determination of these outcomes is based on cross-validation between quantitative questionnaire data (e.g., outcome occurrence rates and importance ratings) and qualitative feedback collected through focus group discussions, workshops, consultation meetings, and interviews. Each outcome was systematically assessed against four criteria—traceability, measurability, persistence, and direct relevance to stakeholder welfare/needs—supporting the reasonable classification of the above outcomes as well-defined outcomes. These outcomes provide the foundation for subsequent SROI valuation, priority resource allocation, and service optimization.

IV. Analysis of Outcome Logic and Robustness Check of Valuation

In this study, by comparing the chain of events with the project's objectives and activity design, both the initially planned outcomes within the project's scope and additional significant changes beyond expectations were identified. While the guidance group primarily aims to enhance professional competence and teaching effectiveness, in practice, guidance group members received highly positive feedback from task execution. This led not only to the expected outcome of "increased work confidence" but also to the unanticipated outcome of an "enhanced sense of achievement." At the same time, some members experienced "increased stress" due to managing multiple responsibilities.

For adjunct lecturer, in addition to the expected outcome of "increased self-confidence," the outcome of "reduced sense of isolation" also emerged unexpectedly. These unanticipated outcomes indicate that the project's influence extended into deeper psychological and social support domains. Even the emergence of negative outcomes (e.g., increased stress) contributes to a more comprehensive understanding of project operations and participant workload, faithfully reflecting the real impact. This demonstrates that the project not only achieved its intended objectives but also generated additional value, providing a solid basis for optimizing future goal-setting and support mechanisms.

In the SROI analysis, the chain of events helps to map the logical progression of changes experienced by stakeholders after project participation, from inputs and activities to subsequent changes in behaviors, attitudes, and capacities. However, if causal relationships among outcomes are not properly addressed during outcome mapping, some outcomes may merely represent different stages within the same change pathway, creating the risk of overlap or double counting. While SROI guidelines encourage comprehensive identification and quantification of outcomes, they also emphasize adherence to the principle of "not overclaiming," avoiding the misinterpretation of logically or temporally connected outcomes as independent, which could otherwise lead to overestimation of social value. This is particularly important for intangible outcomes—such as psychological, social, or relational effects—where high overlap or layering is common; without careful decomposition, the credibility and robustness of the SROI model may be compromised.

To address this, the report employed qualitative methods—including stakeholder interviews and outcome chain mapping—to identify the sequence and logical relationships among outcomes. Preliminary screening and consolidation were then conducted to remove semantic duplication or logical overlap. Nevertheless, due to differences in how respondents perceive and describe their own changes, some outcomes may still be at risk of being double-counted during statistical calculations. For example, among adjunct lecturer, “improved interpersonal relationships” and “reduced sense of isolation,” though conceptually distinct—the former stemming mainly from professional networks built through guidance group activities, and the latter arising largely from improvements in social and family status, positive external feedback, and strengthened identity—may overlap in practice, posing a potential risk of double-counting in outcome valuation.

To prudently manage this risk, a conservative approach was applied in the sensitivity analysis. The number of outcomes for all stakeholders was adjusted by $\pm 10\%$, while the number of outcomes for adjunct lecturer was independently reduced by 25% to assess the impact on SROI valuation. This approach reflects a cautious stance toward data uncertainty, aligns with the principle of not overclaiming, and enhances the transparency and robustness of the SROI results. The analysis showed that, although the SROI value decreased slightly, the overall variation remained manageable and did not materially affect the original conclusions.

Based on the above analysis, in order to ensure a more complete analytical logic and to clearly present the correspondence between each stakeholder’s inputs, outputs, and outcomes in the project, an integrated “Stakeholders–Inputs–Outputs–Outcomes” table (**Table 12**) was compiled. This serves as an important reference for understanding the overall logical framework and for grasping the causal links and impact pathways between project inputs and social outcomes.

Table 12 Stakeholders–Inputs–Outputs–Outcomes

Stakeholders	Inputs			Outputs	Material Outcomes
	Type	Description	Monetization (NTD)		
Guidance Group Members	Time	As the primary beneficiaries of the project, their time investment is not monetized.	N/A	<ul style="list-style-type: none"> ■ Annual Project (1 copy) ■ Professional Community (2 group) ■ Guidance Group Meeting (12session) ■ Public Lesson Observations and Discussions (29 sessions) ■ Qualification Course (1 class) ■ Advanced Courses (2 class) ■ Pre-Service Training Courses (1 class) ■ Refresher Courses (2 class) ■ Lesson Plan Writing Workshops (4 sessions) ■ International Day Events (7 sessions) ■ Course Orientation (1 session) ■ Core Empowerment Courses (3 session) 	increased work confidence
					improved interpersonal relationships
					enhanced sense of achievement
					enhanced multicultural literacy
					increased stress
Adjunct Lecturer	Time	As the primary beneficiaries of the project, their time investment is not monetized.	N/A	<ul style="list-style-type: none"> ■ Pre-Service Training Courses (1 class) ■ Refresher Courses (2 class) ■ Lesson Plan Writing Workshops (4 sessions) ■ International Day Events (7 sessions) ■ Course Orientation (1 session) ■ Core Empowerment Courses (3 session) 	increased self-confidence
					improved interpersonal relationships
					reduced sense of isolation
CHCG-DOE	Funds (self-raised funds)	Annual Project: NT\$57,600 Professional Community: NT\$16,000 Refresher Courses: NT\$15,680	593,780	<ul style="list-style-type: none"> ■ Pre-Service Training Courses (1 class) ■ Refresher Courses (2 class) ■ Lesson Plan Writing Workshops (4 sessions) ■ International Day Events (7 sessions) ■ Course Orientation (1 session) ■ Core Empowerment Courses (3 session) 	increased sense of identification

Stakeholders	Inputs			Outputs	Material Outcomes
	Type	Description	Monetization (NTD)		
		"Passing the Torch" Program: NT\$500,000 Pre-Service Training Sessions: NT\$4,500		<ul style="list-style-type: none"> ■ "Passing the Torch" Program (1 proposal) ■ Final report (1 document) 	
MOE	Funds (subsidies)	Annual Project: NT\$302,400 Professional Community: NT\$84,000 Refresher Courses: NT\$82,320 Pre-Service Training Sessions: NT\$33,000	501,720		N/A
School Coordinator	Time	As the primary beneficiaries of the project, their time investment is not monetized.	N/A		improved work efficiency
NILC Center	Funds (subsidies)	Core Empowerment Courses: NT\$17,674 Course Orientation: NT\$2,500	20,174		increased sense of identification
					enhanced visibility

Note: Principles for Outcome Identification, Quantification, and Input Treatment

To ensure clarity in the logic of outcome identification and valuation, and to avoid double counting, this study clearly differentiates the roles and functions of inputs, qualitative interviews, and questionnaire surveys in outcome processing, and adopts a functional division-of-labor approach.

First, inputs are used solely to calculate the total costs required for project implementation, including personnel expenses, operating costs, and related administrative expenditures, and serve as the denominator in the Social Return on Investment (SROI) calculation. Inputs themselves are not regarded as outcomes and are not included in any outcome description, quantification, or monetization processes. Rather, they function exclusively as the cost basis for assessing the economic efficiency of the project. Correspondingly, outputs are used only to describe the concrete activities completed and the countable service volumes delivered by the project—such as the number of activities conducted, participant numbers, or items produced. Outputs are treated as prerequisite conditions for outcomes to occur, but are not equated with outcomes or impacts.

Second, qualitative interviews are primarily used for outcome identification and definition. Their purpose is to clarify the types of changes experienced by different stakeholder groups following project participation, the mechanisms through which these changes occurred, and the causal relationships between the changes and project activities. Through systematic qualitative analysis, the research team constructed a chain of events to progressively determine which changes could be reasonably attributed to the project and qualified as well-defined outcomes. This stage focused on clarifying the nature, scope, and boundaries of outcomes. The qualitative interview data were used exclusively as a conceptual and analytical foundation for subsequent quantification and valuation, and were not directly employed to estimate outcome magnitude or monetary value.

Third, questionnaire surveys were conducted solely to quantify outcomes that had already been clearly defined through qualitative interviews and the chain of events. The purpose of the surveys was to estimate the proportion of beneficiaries affected, the frequency of occurrence, and the magnitude of change, thereby providing the primary quantitative basis for outcome monetization. The questionnaire design was strictly grounded in pre-defined outcomes, and no new outcomes were introduced, expanded, or redefined at the quantification stage, ensuring consistency and traceability between qualitative outcome definitions and quantitative estimates.

Under this division-of-labor framework, the study adopts a sequential and linked design, in which outcome identification through qualitative interviews and chain-of-events analysis is systematically extended to quantitative estimation through questionnaires. Outcome definitions, quantification, and valuation are therefore connected yet non-overlapping. Each outcome is defined only once during the qualitative stage and is subsequently valued using a single representative quantitative indicator, preventing the same outcome from being counted multiple times due to different data sources.

By clearly distinguishing the functional roles of inputs, outputs, outcome identification, and outcome quantification, this study maintains rigor and internal consistency in outcome calculation, and adheres to the SROI principles of Do Not Overclaim and Be Transparent.

5. Outcome Measurement

I. Questionnaire Design

In accordance with SROI Principle 2, “Understand What Changes,” this study employed a questionnaire survey as the primary quantitative tool, complemented by qualitative interviews and third-party supporting data, to construct multi-dimensional indicators capable of measuring the extent of change across different outcomes. The indicators used in this report are designed to assess both the scale of change and the depth of change experienced by each stakeholder following participation in the project.

During the questionnaire design phase, the research team engaged stakeholders in discussions on the performance dimensions and measurement methods for each outcome. Through consensus, it was determined that Likert scales could adequately capture both the magnitude and direction of stakeholders’ subjective experiences, providing an important basis for ongoing monitoring and project improvement. Future projects may further refine these indicators to develop more granular and multi-dimensional measures tailored to the characteristics of specific outcomes.

- 11-point Likert scale

For the primary stakeholders, Guidance Group Members, Adjunct Lecturers, and School Coordinators, the questionnaire employed an eleven-point Likert scale (ranging from +5 to –5) to assess the degree of subjective change perceived after participation in the project. This scale was designed to capture both the direction and intensity of outcome changes, allowing respondents to clearly indicate whether the perceived change was positive or negative and to what extent.

Using “increased work confidence” among guidance group members as an example, a positive score indicates that the respondent perceived an “improvement” in work confidence, whereas a negative score indicates that the perceived change was opposite to the stated outcome, reflecting a “decrease” in work confidence. The use of a bidirectional scale helps mitigate the risk of overestimation that may arise from collecting only positive feedback and is consistent with the SROI principle of Do Not Overclaim.

In determining the Depth of Change, this study adopted an average score of 3 as the baseline threshold. Responses falling at or beyond ± 3 (inclusive) were considered to represent a substantial and meaningful occurrence of the outcome, and the respondent was therefore deemed to have experienced that outcome.

Following the collection and statistical analysis of the formal questionnaire, outcome incidence rates were extrapolated to the population to estimate the number of stakeholders experiencing each outcome. These estimates were then used to determine the Scale of Change, reflecting the extent of impact across the overall stakeholder groups.

According to the survey results, the percentage of positive outcomes for guidance group members and adjunct lecturer both reached 100%, indicating that respondents generally experienced significant change. Additionally, the outcome "Increased Stress" for guidance group members was identified as a negative outcome, with an occurrence rate of 37.5%, indicating that some members experienced increased stress during participation. Among the sample, 62.5% did not reach the outcome threshold. Overall, 37.5% of respondents reported a change level of 2, indicating a mild increase in stress, while 25% reported no experience of increased stress (change level 0). Although this was not a widespread phenomenon, it reflects that a minority of guidance group members experienced stress when performing tasks and managing multiple roles. Therefore, this outcome was still included in the analysis to fully present the substantive impact of the project on members.

Given that only 37.5% of guidance group members reported the negative outcome of "increased stress," while most other outcomes showed higher occurrence rates, the research team conducted a follow-up analysis. This included a detailed review of individual questionnaire responses, qualitative interview records, and stakeholder background information to assess whether a clearly identifiable subgroup could be identified.

The results indicate that respondents reporting "increased stress" did not share consistent or classifiable structural characteristics across variables such as role type (e.g., convener vs. general member), years of experience, frequency of participation, or county affiliation. No stable or operationally meaningful subgroup could be delineated. Reported stress was primarily associated with situational and individual factors, such as temporarily assuming

multiple roles, ad hoc administrative coordination, or short-term workload concentration, rather than with structural effects of the project design on a specific group.

Furthermore, qualitative evidence shows that some members who reported mild increases in stress also acknowledged professional growth, team support, and an enhanced sense of role achievement. This suggests that the increase in stress did not translate into sustained negative effects or diminish overall participation willingness or well-being. Based on these findings, the study determined that this negative outcome does not warrant further subgroup differentiation and avoided over-interpretation given the limited sample size.

Accordingly, the report presents “increased stress” as a negative outcome at the overall guidance group member level without subgroup segmentation, while transparently disclosing its occurrence rate and magnitude, in alignment with the SROI principles of transparency and avoiding over-claiming.

For school coordinators, the outcome “Improved Work Efficiency” had an occurrence rate of 89.2%. Survey responses showed that approximately 10.8% of respondents did not reach the threshold, all reporting a change level of 2, indicating only mild improvement. Nevertheless, the overall trend remained clearly positive. These results demonstrate that this outcome has occurred broadly among coordinators, reflecting that the project effectively contributed to enhanced administrative collaboration and work efficiency.

- 5-point Likert scale

In addition to the subjective descriptions provided by the primary stakeholders, this report also incorporates observations and feedback from other relevant stakeholders to corroborate the authenticity of outcomes and validate the scope of the project's impact.

For the outcome "Increased Sense of Identification" among institutional stakeholders such as the CHCG-DOE and the NILC Center, further verification was conducted through a questionnaire using a 5-point Likert scale administered to other project participants (guidance group members, adjunct lecturer, and School Coordinators; n = 61). This aimed to assess whether the project activities led to a change in these stakeholders' sense of identification, thereby determining the occurrence of the outcome. The survey options were: "Significantly Increased" (+2), "Slightly Increased" (+1), "No Change" (0), "Slightly Decreased" (-1), and "Significantly Decreased" (-2). An outcome was considered to have occurred if the response score reached ± 1 or above and at least 75% of respondents met this criterion.

Using this threshold as the indicator for measuring outcome scale, the results showed that 84% of respondents reported a score of +1 or higher for CHCG-DOE, and 87% of respondents did so for the NILC Center, both clearly exceeding the predefined threshold. This indicates that most respondents experienced a positive increase in their sense of identification with these units after participating in the project, demonstrating that the project generated tangible effects at both organizational and psychological levels.

For the 16% and 13% of respondents who did not meet the threshold, most reported "No Change" (0), indicating that although they did not perceive a significant increase in identification, no negative change occurred. This distribution can be regarded as the natural variation of outcome effects, reflecting differences in how stakeholders experienced the project's intervention. Overall, the occurrence rate exceeded the threshold, confirming that the "Increased Sense of Identification" outcome indeed took place and was broadly recognized by the majority of stakeholders.

- 10-point Likert scale

To further assess the relative importance of the outcomes, a 10-point Likert scale was employed, through which stakeholders were asked to rate the relative importance of each outcome from their perspective. In the subsequent identification of material outcomes, a relative importance score of 7.5 or above in the formal questionnaire was adopted as the threshold for determining significance.

The results indicate that the relative importance scores of the key outcomes ranged from 8.2 to 9.0, demonstrating a high level of stakeholder recognition and clear managerial significance.

- Third-Party Objective Data

In addition to subjective data, this report also utilizes objective data as measurement indicators. The outcome of “Enhanced visibility” for the NILC center is verified through third-party data showing a significant increase in the number of collaborative projects (provided by the NILC center), supported by qualitative interview findings. The relative importance score given by respondents reached 9, indicating that this outcome has indeed occurred.

II. Quantitative Survey

This project developed a quantitative questionnaire targeting the identified stakeholders, with survey items derived from qualitative data and the constructed outcome chains. After drafting the initial version, a pre-test was conducted with stakeholders who had previously participated in qualitative interviews to gather feedback on the questionnaire's clarity and practical usability. Following revisions and optimization, the finalized questionnaire was administered as a full survey, aiming to comprehensively capture stakeholders' subjective perceptions of changes resulting from project activities and the occurrence of outcomes in a quantitative manner.

During the pre-test phase, three guidance group members, three adjunct lecturers, and three school coordinators completed the questionnaire to ensure the clarity of item wording and logical flow. The formal survey was then conducted as a census, yielding 16 responses from guidance group members, 17 from adjunct lecturers, and 28 from school coordinators.

Through these two phases, the research team collected actual stakeholder feedback, which, together with interview data, enabled a deeper understanding of the changes experienced by stakeholders and the context in which these changes occurred. The questionnaire also included open-ended questions asking whether any additional changes had taken place. Analysis of the responses revealed no new outcomes, confirming that all significant outcomes had already been captured in this report. Furthermore, the chain of events was cross verified with stakeholders to ensure that the majority of outcomes met the criteria for well-defined outcomes.

However, in this study, the quantitative questionnaire was designed using a “degree of change scale” as the primary tool to measure the changes experienced by stakeholders after participating in the project, and no baseline survey was conducted prior to the intervention. The absence of baseline data limits the report’s ability to capture stakeholders’ initial status before participation, meaning that the interpretation of subsequent changes relies heavily on respondents’ subjective self-comparisons, which also increases the potential for recall bias. Different respondents may interpret the same magnitude of change (e.g., +1 or +5) differently, so the scoring primarily reflects “relative change” rather than an “objective difference,” requiring caution when interpreting quantified outcomes.

To mitigate this risk, the study adopted a conservative principle by conducting a risk test that reduces quantity of the outcomes by 25%, with the assumptions, testing process, and impact on overall estimates fully disclosed in the “Risk and Transparency Principle” section to enhance transparency and credibility.

Although risk testing and disclosure have been performed, the lack of baseline data remains a limitation of this report. To improve the accuracy and comparability of future SROI assessments, it is recommended to establish a standardized baseline survey process so that stakeholders provide their initial status at the start of participation, facilitating pre- and post-measurement comparisons and objective determination of outcome changes. Combining baseline data with longitudinal quantitative measurements and objective performance data in the future will help more precisely depict stakeholders’ welfare changes and strengthen the accuracy and reliability of SROI estimates. Additionally, future questionnaire design should incorporate baseline items and gradually introduce measurable objective indicators (e.g., administrative processing time, activity completion efficiency, teaching outcome records) as supplements to subjective assessment, further enhancing the robustness of outcome verification.

A summary of the quantitative questionnaire survey results and the number of participants consulted is presented in **Table 13**. The scale and depth of each outcome are presented in **Table 14 - Table 18**.

Table 13 Summary Table of Quantitative Survey

Engagement Method		Description	Stakeholder Engagement		
			Engagement Target	Estimated Stakeholders within Scope	Valid Questionnaires Returned
Quantitative	Questionnaire Pilot Test	Based on the results from previous workshops and interviews, and informed by relevant literature, a quantitative survey was conducted. The questionnaire content included a reconfirmation of the chain of events, key activities, and outcomes identified through qualitative interviews, the establishment of indicators, and the assessment of the four impact factors and financial proxies. After the research team verified the accuracy and completeness of the content, it was sent to previously interviewed participants for confirmation to ensure correctness, clarity, and smooth completion of the survey. Open-ended questions were also included to identify any additional outcomes not listed in the questionnaire.	Guidance Group Members	18	3
			Adjunct Lecturer	31	3
			School Coordinator	65	3
	Formal Questionnaire		Guidance Group Members	18	16
			Adjunct Lecturer	31	17
			School Coordinator	65	28

Table 14 Magnitude of Outcomes for Guidance Group Members

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth												
			Thresholds	Questionnaire Results											
Guidance Group Members	(1) Increased Work Confidence	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>Through the activities mentioned above, work plans, execution strategies, and directions are confirmed. The professional knowledge and skills gained from these activities are applied in the guidance group’s work, effectively addressing challenges encountered in new immigrant language and culture education settings, thereby accumulating counseling and related teaching experience, which leads to increased work confidence.</p> <p>(Change Level: -5 = <i>significant decrease</i>; 0 = <i>no change</i>; +5 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ±3 or above for the outcome (Depth)to be considered as having occurred.	<p>[Scale of Change]</p> <p>Scores of ±3 or above: 100%</p> <p>Scores below ±3: 0%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 18</p>
	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5				
(2) Improved Interpersonal Relationships	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>By participating in the guidance group, the sharing of experiences, knowledge, and skills during various activities and implementation processes helped build shared values and enhanced closeness among participants, thereby improving interpersonal relationships.</p> <p>(Change Level: -5 = <i>significant decrease</i>; 0 = <i>no change</i>; +5 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ±3 or above for the outcome (Depth)to be considered as having occurred.	<p>[Scale of Change]</p> <p>Scores of ±3 or above: 100%</p> <p>Scores below ±3: 0%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 18</p>	
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth												
			Thresholds	Questionnaire Results											
	(3) Enhanced Sense of Achievement	<p align="center">Survey (Subjective Perceptions)</p> <p align="center">【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>Through the previous activities, resources were assessed and strategies formulated, allowing for the precise allocation of resources to key actions during implementation.</p> <p>The professional knowledge gained from relevant training was applied to guidance group work, leading to improved work efficiency and, consequently, enhanced sense of achievement.</p> <p align="center"><i>(Change Level: -5 = significant decrease; 0 = no change; +5 = significant increase)</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having occurred.	<p align="center">[Scale of Change]</p> <p>Scores of ± 3 or above: 100%</p> <p>Scores below ± 3: 0%</p> <p align="center">[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 18</p>
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					
	(4) Enhanced Multicultural Literacy	<p align="center">Survey (Subjective Perceptions)</p> <p align="center">【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>Through the implementation of the guidance group program, I encountered many new immigrants and related issues, which led me to begin understanding cultural differences across countries and appreciating diverse cultures. As a result, my multicultural literacy has enhanced.</p> <p align="center"><i>(Change Level: -5 = significant decrease; 0 = no change; +5 = significant increase)</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having occurred.	<p align="center">[Scale of Change]</p> <p>Scores of ± 3 or above: 100%</p> <p>Scores below ± 3: 0%</p> <p align="center">[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 18</p>
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth												
			Thresholds	Questionnaire Results											
	(5) Increased Stress	<p align="center">Survey (Subjective Perceptions)</p> <p align="center">【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>Joining the guidance group brought additional tasks beyond my original job responsibilities. Due to limited time and resources, I often had to take on multiple roles and spend extra hours on guidance group duties. This reduced my personal time and increased pressure related to workload, time management, and mental stress.</p> <p align="center">(If you experienced increased stress, please indicate the level from 1 to 5)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td align="center">-5</td> <td align="center">-4</td> <td align="center">-3</td> <td align="center">-2</td> <td align="center">-1</td> <td align="center">0</td> <td align="center">+1</td> <td align="center">+2</td> <td align="center">+3</td> <td align="center">+4</td> <td align="center">+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	<p>In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having occurred.</p>	<p align="center">[Scale of Change]</p> <p>Scores of ± 3 or above: 37.5%</p> <p>Scores below ± 3: 62.5%</p> <p align="center">[Depth of Change]</p> <p>Outcome Occurrence Rate: 37.5%</p> <p>Quantity of the Outcome: 7</p>
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					

Table 15 Magnitude of Outcomes for Adjunct Lecturer

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth												
			Thresholds	Questionnaire Results											
Adjunct Lecturer	(1) Increased Self-Confidence	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>After receiving training to become a adjunct lecturer member, you applied the acquired knowledge and skills in real classroom settings. With the help of related funding subsidies (e.g., the “Passing the Torch” Program), you were able to prepare more diverse teaching materials and lesson content, resulting in improved teaching quality. Gradually, you received positive feedback from students and parents, which enhanced your cultural identity with your country of origin and boosted your self-confidence.</p> <p>(Change Level: -5 = <i>significant decrease</i>; 0 = <i>no change</i>; +5 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	<p>In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having occurred.</p>	<p>[Scale of Change]</p> <p>Scores of ± 3 or above: 100%</p> <p>Scores below ± 3: 0%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 31</p>
	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5				
(2) Improved Interpersonal Relationships	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>Becoming a teacher allowed me to achieve a personal goal and made me feel more integrated into Taiwanese society, giving me a stronger sense of belonging in Taiwan. In addition to meeting more new immigrants with similar experiences, I also made many Taiwanese friends. I feel that my interpersonal relationships have improved.</p> <p>(Change Level: -5 = <i>significant decrease</i>; 0 = <i>no change</i>; +5 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	<p>In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having</p>	<p>[Scale of Change]</p> <p>Scores of ± 3 or above: 100%</p> <p>Scores below ± 3: 0%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 31</p>	
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth												
			Thresholds	Questionnaire Results											
			occurred.												
	(3) Reduced Sense of Isolation	<p align="center">Survey (Subjective Perceptions)</p> <p align="center">【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>Through the training courses, I gained an understanding of policies and measures related to the new immigrant field and felt that, due to increased policy attention, issues concerning new immigrants are receiving greater visibility in Taiwan, with stereotypes gradually diminishing. After becoming a teacher, my status within the family also improved. I began to receive more and more positive feedback regarding my identity and culture as a new immigrant, which made me feel less isolated.</p> <p>(Change Level: -5 = <i>significant decrease</i>; 0 = <i>no change</i>; +5 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td><td>-4</td><td>-3</td><td>-2</td><td>-1</td><td>0</td><td>+1</td><td>+2</td><td>+3</td><td>+4</td><td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	<p>In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having occurred.</p>	<p>[Scale of Change]</p> <p>Scores of ± 3 or above: 100%</p> <p>Scores below ± 3: 0%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 31</p>
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					

Table 16 Magnitude of Outcomes for CHCG-DOE

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth						
			Thresholds	Questionnaire Results					
CHCG-DOE	(1) Increased Sense of Identification	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 5-point Likert scale, ranging from +2 to -2</p> <p>After implementing the guidance group project, do you feel a stronger sense of identification with the CHCG-DOE?</p> <p>(Change Level: -2 = <i>significant decrease</i>; 0 = <i>no change</i>; +2 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-2</td> <td>-1</td> <td>0</td> <td>+1</td> <td>+2</td> </tr> </table>	-2	-1	0	+1	+2	<p>1. Stakeholders reported a change of ± 1 or above for the outcome. (Depth)</p> <p>2. At least 75% of respondents reported a change of ± 1 or above in the formal questionnaire.(Scale)</p>	<p>[Scale of Change]</p> <p>Scores of ± 1 or above: 84%</p> <p>Scores below ± 1: 16%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 1</p>
-2	-1	0	+1	+2					

Table 17 Magnitude of Outcomes for School Coordinator

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth												
			Thresholds	Questionnaire Results											
School Coordinator	(1) Improved Work Efficiency	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 11-point Likert scale, ranging from +5 to -5</p> <p>The briefing session provides a quick overview of key timelines and tasks in course scheduling and planning, reducing trial-and-error and communication time, improving program implementation efficiency.</p> <p>(Change Level: -5 = <i>significant decrease</i>; 0 = <i>no change</i>; +5 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-5</td> <td>-4</td> <td>-3</td> <td>-2</td> <td>-1</td> <td>0</td> <td>+1</td> <td>+2</td> <td>+3</td> <td>+4</td> <td>+5</td> </tr> </table>	-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5	<p>In the formal questionnaire, at least 75% of respondents(Scale) must report a change of ± 3 or above for the outcome (Depth)to be considered as having occurred.</p>	<p>[Scale of Change]</p> <p>Scores of ± 3 or above: 89.2%</p> <p>Scores below ± 3: 10.8%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 89.2%</p> <p>Quantity of the Outcome: 58</p>
-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5					

Table 18 Magnitude of Outcomes for NILC Center

Stakeholders	Material Outcomes	Indicator Used to Measure Outcome	Scale and Depth						
			Thresholds	Questionnaire Results/ Third-Party Data					
NILC Center	(1) Increased Sense of Identification	<p>Survey (Subjective Perceptions)</p> <p>【Questionnaire Items】 5-point Likert scale, ranging from +2 to -2</p> <p>After implementing the guidance group project, do you feel a stronger sense of identification with the NILC Center?</p> <p>(Change Level: -2 = <i>significant decrease</i>; 0 = <i>no change</i>; +2 = <i>significant increase</i>)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>-2</td> <td>-1</td> <td>0</td> <td>+1</td> <td>+2</td> </tr> </table>	-2	-1	0	+1	+2	<p>1. Stakeholders reported a change of ± 1 or above for the outcome. (Depth)</p> <p>2. At least 75% of respondents reported a change of ± 1 or above in the formal questionnaire. (Scale)</p>	<p>[Scale of Change]</p> <p>Scores of ± 1 or above: 87%</p> <p>Scores below ± 1: 13%</p> <p>[Depth of Change]</p> <p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 1</p>
	-2	-1	0	+1	+2				
(2) Enhanced Visibility	<p>Third-Party Data (Objective Evidence)</p> <p>Increase in collaborative projects</p> <p>(Source: NILC Center)</p>	<p>An increase of at least one collaborative project</p>	<p>Outcome Occurrence Rate: 100%</p> <p>Quantity of the Outcome: 1</p>						

III. Confirmation of Material Outcomes

In accordance with SROI Principle 4, “Only Include What is Material,” this study assessed the relevance and significance of each outcome based on stakeholder feedback and analysis results to ensure that only outcomes with substantive impact and managerial value are included in the final analysis.

Relevance refers to whether an outcome is related to the project’s objectives, stakeholder values, or societal expectations. An outcome is considered relevant if it meets any of the following criteria:

- 【R1】 Alignment with organizational goals and policies – the outcome is explicitly supported by organizational policies or project objectives.
- 【R2】 Stakeholder importance – stakeholders consider the outcome to have a significant impact on them.
- 【R3】 Social consensus or normative requirements – the outcome aligns with current social norms, public values, or regulatory requirements.
- 【R4】 Peer benchmark comparison – similar outcomes are observed in other organizations within the same field, confirming their value.

Significance is assessed through a combination of quantitative and qualitative evidence to determine the degree of impact. The determination of whether an outcome is significant is based on predefined indicator thresholds. In this analysis, the research team primarily relied on outcome occurrence rate and relative importance as core criteria. Additionally, certain outcomes with specific social value attributes were also considered significant. For example, outcomes involving negative impacts or internationally recognized benefits (e.g., carbon reduction) were retained even if the magnitude of change was limited. The significance criteria are:

【S1】 [Scale and Depth] (Table 14 - Table 18)

【S2】 [Relative importance] 7.5 points or higher.

【S3】 [Social value attributes] includes negative outcomes or outcomes recognized under international consensus (e.g., carbon reduction).

An outcome is deemed significant if it meets both S1 and S2, or if it meets S3.

All criteria were discussed and confirmed with stakeholders throughout the research process to ensure transparency in the inclusion and exclusion of outcomes, balancing policy objectives, practical experience, and social value considerations. Based on the above criteria, stakeholder feedback, and the chain of events logic, the outcomes ultimately determined to be material are summarized in Table 19.

Table 19 Identification and Verification of Material Outcomes

Stakeholders	Outcomes	Identification of Material Outcomes		Included as Material Outcome
		Relevance	Significance	
Guidance Group Members	(1) increased work confidence	R1 、 R2 、 R4	S1 、 S2	V
	(2) improved interpersonal relationships	R2	S1 、 S2	V
	(3) enhanced sense of achievement	R2	S1 、 S2	V
	(4) enhanced multicultural literacy	R1 、 R2 、 R4	S1 、 S2	V
	(5) increased stress	R3	S3	V
Adjunct Lecturer	(1) increased self-confidence	R2	S1 、 S2	V
	(2) improved interpersonal relationships	R2	S1 、 S2	V
	(3) reduced sense of isolation	R2 、 R4	S1 、 S2	V
CHCG-DOE	(1) increased sense of identification	R2	S1 、 S2	V
School Coordinator	(1) improved work efficiency	R1 、 R2	S1 、 S2	V
NILC Center	(1) increased sense of identification	R2	S1 、 S2	V
	(2) enhanced visibility	R2 、 R4	S1 、 S2	V

IV. Financial Proxies and Outcome Valuation

The financial proxies and outcome valuation in this report follow Principle Three of the SROI framework, “Value the Things That Matter,” by converting the outcomes of each stakeholder into comparable monetary values. For guidance group members and adjunct lecturer, to avoid imbalance caused by inconsistent valuation methods across different outcomes, this study adopted a “closed-weighting method” combined with the anchoring method to construct an overall valuation framework.

First, through the quantitative questionnaire, stakeholders rated the relative importance of each outcome on a scale of 1 to 10, capturing their relative weights and value ranking. Subsequently, one outcome with an observable market price was anchored as the benchmark for monetizing the outcomes of the stakeholder group, and verifiable financial proxies were selected based on the market replacement method. The monetary value of other outcomes within the group was then derived according to their relative weights, ensuring consistency, traceability, and reduced subjective bias.

Although the anchoring method offers consistency and reduces subjective bias, it may still be limited by the appropriateness of the anchor selection, the subjectivity of stakeholders’ importance ratings, differences in the nature of outcomes, and the availability of market replacement data. To mitigate potential valuation errors, this study applied standardized questionnaires, stakeholder verification procedures, and sensitivity analysis, ensuring transparency, reasonableness, and robustness of the valuation results.

All financial proxies used in this study were based on publicly available prices, government program budgets, existing market quotations, or verifiable cost data. During the outcome verification stage, stakeholders were informed of the rationale for selecting each proxy and the associated valuation method to confirm whether it accurately reflected the actual outcome value. Stakeholder feedback generally supported the selection and rationale of these proxies, further strengthening their appropriateness.

Additionally, considering potential price fluctuations or uncertainties in valuation assumptions, sensitivity analyses were conducted on the anchored outcome proxies to test adjustments and assess their impact on the final SROI ratio, ensuring full transparency, robustness, and adherence to the principle of not overclaiming.

Through this methodology, this report presents the monetized value of all outcomes in a consistent, conservative, and stakeholder-validated manner, providing the basis for estimating the overall social value generated by the project.

(i) guidance group members

This report uses “Increased Work Confidence” as the anchored outcome for monetizing the outcomes of guidance group members and employs the market-based proxy method to estimate the financial proxy. Drawing on domestic and international SVI reports and related practical experience, the research team selected the tuition fee for the “High-Performance Manager Program” offered by Dale Carnegie Training as the financial proxy. This course is specifically designed for individuals with professional responsibilities and leadership potential, covering core skills such as confidence building, decision-making, teamwork, and goal setting. The training objectives closely align with the “increased work confidence” outcome facilitated by this project; therefore, based on professional judgment, it was determined to be an appropriate and representative financial equivalent.

Furthermore, the financial proxy and anchoring method were verified and endorsed by stakeholders during the outcome validation stage. After explaining the rationale for the proxy selection and anchoring method, the research team invited guidance group members to review whether the selected proxy adequately reflected the actual value of the outcome. Stakeholders expressed agreement, affirming that using the course fee as

the valuation benchmark for confidence-building outcomes is both reasonable and feasible. This feedback further strengthened the appropriateness of the financial proxy.

After establishing the valuation of the anchored outcome, the research team applied stakeholders' relative importance scores obtained through consensus procedures—including in-depth interviews, focus groups, and quantitative questionnaires—to estimate the monetary value of other outcomes. Using “Increased Work Confidence” as the benchmark, the value of other outcomes was derived according to their relative weights. This approach avoids subjective valuation of outcomes while preserving stakeholders' genuine perceptions of differences among outcomes, thereby enhancing consistency and credibility of the overall estimates.

However, it should be noted that the financial proxy was determined by the research team based on stakeholder interviews and professional judgment, rather than being directly provided by stakeholders. To mitigate potential risks to the results, this report conducted a sensitivity analysis by adjusting the financial proxy for the anchored outcome by $\pm 25\%$ for Guidance Group Members and examined its impact on the overall SROI ratio, ensuring transparency and robustness in the valuation process.

(ii) adjunct lecturer

This report uses “Improved Interpersonal Relationships” as the anchored outcome for monetizing the outcomes of adjunct lecturer. Following domestic and international SVI reports and relevant practical practices, the research team selected the tuition fee for Carnegie Training’s “Essentials of Communication and Interpersonal Skills” course as the corresponding financial proxy. This course focuses on enhancing interpersonal understanding, strengthening communication skills, building trust, and fostering effective collaboration, which closely aligns with the specific changes described by adjunct lecturer in this project. Without participation in this project, adjunct lecturer would need to take a comparable market course to achieve the same level of interpersonal skill improvement; therefore, the course fee can reasonably serve as the financial equivalent of the “Improved Interpersonal Relationships” outcome. Based on the alignment between the training objectives and the outcome content, the research team determined that this proxy is both appropriate and representative.

After establishing the financial proxy, the study further estimated the monetary value of other outcomes using stakeholders’ relative importance scores obtained through consensus procedures, including in-depth interviews, focus groups, and quantitative questionnaires. Using “Improved Interpersonal Relationships” as the benchmark, the monetary values of other outcomes were derived according to their relative weights. This approach avoids highly subjective direct valuation of outcomes without market prices while maintaining consistency with stakeholders’ perspectives and value ranking, thereby enhancing the credibility of the overall estimates.

To ensure the reasonableness of the financial proxy and anchoring method, during the outcome validation stage, the research team explained the rationale for the proxy selection and the value conversion method to adjunct lecturer who participated in the questionnaire pilot test. Stakeholders were invited to review whether the proxy adequately reflected their actual experiences and outcome value. Respondents affirmed that using this course as the valuation benchmark was feasible and aligned with their perceived degree of change, supporting the logic of the study’s valuation method.

However, the financial proxy was still determined by the research team through stakeholder interviews and professional judgment rather than being directly set by stakeholders, which may structurally influence the valuation results. Therefore, in the sensitivity analysis section, this report adjusts the proxy value by $\pm 25\%$ to assess its impact on the overall SROI ratio and to strengthen transparency and robustness in the valuation process.

(iii) CHCG-DOE

The “Increased Sense of Identification” outcome for the CHCG-DOE was identified through interviews and workshop consensus. During the project implementation, effective management and operation of the Guidance Group provided professional guidance and support, assisting schools in addressing practical challenges. This process facilitated communication and collaboration between the Education Department and schools, enhancing schools’ confidence in the department. In addition, the hands-on experience of cross-departmental coordination and resource integration allowed the Education Department to demonstrate a proactive leadership role in promoting New Immigrant Language and Culture Education policies. These accumulated experiences not only earned high recognition from schools and teachers but also strengthened the department’s sense of identification with and support for policy measures, further enhancing the credibility and overall image of the county’s educational policies.

This report obtained stakeholder confirmation via online meetings and employed the unit cost method to estimate a financial proxy for the “Increased Sense of Identification” outcome. The proxy was based on the equivalent cost required to achieve the same level of recognition, referencing the advertising fees for government announcements on local cable television in Changhua County. In other words, for the CHCG-DOE to achieve a comparable outcome in increased sense of identification, it would need to purchase a similar scale of public promotion space or television advertising time to generate equivalent social recognition and positive perception.

The cost and category used in this report are based on representative market prices commonly applied by government departments for local public policy promotion.

Such promotional materials are primarily aimed at public image building and conveying policy concepts, which closely align with the image enhancement achieved by the CHCG-DOE in this project. Therefore, the proxy is both reasonable and appropriate as a financial variable.

The amount of NT\$567,000 used in this report represents the actual expenditure for year-round broadcasting of local cable television advertisements in Changhua County, covering the period from March 31, 2023, to February 29, 2024. This cost reflects the standard market price required for local policy promotion and avoids overestimating the value of the outcome due to short-term advertising campaigns or fluctuations in nationwide advertising fees. It has been confirmed by stakeholders as a reasonable financial proxy for the outcome of “increased sense of identification.”

In the context of public sector projects, budgets are typically allocated as a lump-sum appropriation rather than itemized expenditures. Therefore, instead of reconstructing detailed cost formulas, this study adopted the verified annual advertising expenditure as a financial proxy to estimate the value of public image promotion. This approach ensures that the valuation reflects realistic market costs while avoiding potential overestimation caused by short-term advertising campaigns or fluctuations in nationwide advertising rates. The proxy has also been confirmed by stakeholders as a reasonable representation of the outcome “increased sense of identification.”

The selected proxy has a clear and verifiable pricing basis and was confirmed for feasibility and valuation logic by stakeholders during online meetings and the outcome validation stage.

(iv) School Coordinator

The “Improved Work Efficiency” outcome for this stakeholder primarily stems from their participation in the course orientation sessions organized under this project. During these sessions, the course application process, administrative timelines, and key practical operations were systematically explained, accompanied by a simultaneous Q&A mechanism. This enabled the school coordinators to promptly clarify common questions and blind spots in prior processes, thereby improving the efficiency of subsequent tasks, reducing errors, and minimizing rework.

To monetize this outcome, this report considers the effect equivalent to the benefit a school coordinator would gain if they had to seek a one-on-one consultation session in the absence of the orientation session. In other words, without the collective orientation, the stakeholder would need external professional assistance to achieve the same level of operational understanding and administrative accuracy, making this outcome represent the time and cost saved from a single consultation. Accordingly, the financial proxy for this outcome is based on the per-session consultation fee allocated in the Changhua County New Immigrant Language and Culture Education Guidance Group project budget.

This proxy has a clear and verifiable government cost basis, corresponds to an actual administrative expenditure item in the project, and aligns closely with public sector operational contexts, making it a reasonable reflection of the administrative benefits derived from improved work efficiency. The financial proxy and anchoring method were also confirmed with stakeholders and validated during the outcome verification stage. The research team explained the logic and valuation method to the participating School Coordinators during the questionnaire pilot, inviting them to review whether the proxy sufficiently reflected the actual value of the outcome experienced. Respondents generally agreed that this valuation method was reasonable and feasible, further reinforcing the appropriateness and credibility of the proxy.

The final valuation of this outcome was derived by the research team based on publicly available data and the project budget and was confirmed with the stakeholders. It is worth noting that the financial proxy adopted for this outcome is based on the cost of a single one-hour consultation. This time benchmark is determined according to the perspective of the chain of events: the “improved work efficiency” outcome for School Coordinators primarily stems from their participation in the course orientation session organized under this project. The orientation was conducted online and lasted one hour, during which a comprehensive explanation of the course application process, administrative schedule, and key practical procedures was provided, alongside a synchronous Q&A mechanism that allowed participants to clarify common questions and operational blind spots. Since the primary benefits of this outcome were achieved within this one-hour session, using the cost of a single one-hour consultation as the financial proxy reasonably reflects the time and cost saved by participants that would otherwise have been spent seeking equivalent external professional guidance.

Furthermore, the duration and cost of this proxy have been verified with the relevant stakeholders, who generally agreed that a one-hour consultation sufficiently reflects the actual perceived value of the improved work efficiency. This feedback further reinforces the appropriateness and credibility of the chosen financial proxy.

(v) NILC Center

The NILC center, as a project support unit, achieved two key outcomes: “increased sense of identification” and “enhanced visibility,” as identified through interviews and stakeholder feedback.

The “Increased Sense of Identification” outcome primarily reflects the NILC center’s involvement in activities supporting the institutional framework of new immigrant language and culture education. Through participation in the guidance group project, the center was able to engage in practical dialogue and collaboration with multiple stakeholders, including school coordinators, adjunct lecturer, and guidance group members, thereby strengthening positive recognition of the center’s role in promoting new immigrant language and culture education. According to interviews, stakeholders indicated that, even without this project, the Center could leverage a well-maintained online platform with stable information flow as an alternative means of sustained exposure and image-building. Specifically, the “Educational Information Website for New Immigrant’s Children” operated by the center in recent years includes a system for new immigrant language course registration and funding applications. The costs associated with establishing and maintaining this system can serve as a financial proxy to achieve a similar outcome, and therefore this analysis uses the system’s setup and maintenance costs as the basis for valuing the “Increased Sense of Identification” outcome.

Regarding “Enhanced Exposure”, this outcome is reflected in the center’s activities assisting the New Immigrant Language and Culture Education Guidance Group and other related programs, organizing training workshops, and supporting course registration and funding applications. These efforts improved external stakeholders’ understanding of the center’s functions, gradually increased its presence in public events and educational settings, and ultimately attracted proactive cooperation and consultation requests from other organizations, resulting in increased exposure. The center noted that, without this project, similar exposure could have been achieved by placing promotional messages in the four major newspapers. Therefore, this analysis uses the average cost of newspaper media exposure as the financial proxy for valuing the “Enhanced Exposure” outcome.

Both financial proxies are based on the center’s existing operational experience and budget data, with verifiable actual costs. They provide a clear basis for pricing and closely correspond to the outcomes described by interviewed stakeholders.

Data sources and reference costs for these proxies are summarized in **Table 20**.

Table 20 Summary of Financial Proxies

Stakeholders	Material Outcomes	Financial Proxies	Relative Importance Score	Monetized Outcome Value	Source of Financial Proxy
Guidance Group Members	increased work confidence	Dale Carnegie Training (High-Performance Manager Program)	8.4 (Anchoring)	NT\$35,000	https://reurl.cc/2YreL9
	improved interpersonal relationships	Analogical Valuation (Post-Anchoring)	8.4	NT\$35,000	Questionnaire
	enhanced sense of achievement	Analogical Valuation (Post-Anchoring)	8.4	NT\$35,000	Questionnaire
	enhanced multicultural literacy	Analogical Valuation (Post-Anchoring)	8.8	NT\$36,667	Questionnaire
	increased stress	Analogical Valuation (Post-Anchoring)	6	NT\$ (25,000)	Questionnaire
Adjunct Lecturer	increased self-confidence	Analogical Valuation (Post-Anchoring)	8.9	NT\$36,221	Questionnaire
	improved interpersonal relationships	Dale Carnegie Training	8.6 (Anchoring)	NT\$35,000	https://reurl.cc/jrmmzL
	reduced sense of isolation	Analogical Valuation (Post-Anchoring)	8.6	NT\$35,000	Questionnaire

Stakeholders	Material Outcomes	Financial Proxies	Relative Importance Score	Monetized Outcome Value	Source of Financial Proxy
CHCG-DOE	increased sense of identification	Broadcasting fee for local cable TV advertisement in Changhua County	8.2	NT\$567,000	https://reurl.cc/5byY5M
School Coordinator	improved work efficiency	Consultation fee for a single advisory session	7.6	NT\$2,000	Budget Allocation List of the Changhua County New Immigrant Language and Culture Education Guidance Group project
NILC Center	increased sense of identification	The development cost of the Course System within the Educational Information Website for New Immigrant's Children.	9	NT\$800,000	NILC Center
	enhanced visibility	The cost of placing promotional advertisements in Taiwan's four major newspapers	9	NT\$180,000	https://reurl.cc/vKO5Oe

V. Impact Factor

After monetizing the outcomes, it is necessary to further assess external or non-project-controlled factors that may diminish the value of these outcomes, in line with Principle 5: "Do Not Over-claim." Following the SROI guidelines, this report identifies and incorporates four key impact adjustment factors that influence outcome valuation: Deadweight, Attribution, Drop-off, and Displacement (**Table 21**), in order to evaluate the extent of change actually attributable to the project intervention.

Table 21 Explanation of Impact Factors

Impact Factors	Explanation
Deadweight	The proportion of outcome changes that would occur regardless of the project implementation; in other words, the probability that the outcome would still happen even if the project was not carried out.
Displacement	The probability that the outcomes generated by the project simply shift the problem to another area.
Attribution	The proportion of the project outcomes that can be attributed to other factors, meaning the portion of the outcomes that did not result from the project itself.
Drop-Off	The proportion representing the extent to which project outcomes diminish over time, meaning the rate at which the benefits generated by the project decrease annually.

By assessing the four dimensions of impact above, outcome values are appropriately adjusted downward. In the evaluation, questionnaires and interviews with stakeholders embedded relevant questions to determine, for each outcome, what proportion of change was truly attributable to the project, whether it could have occurred without intervention, how long it is likely to persist, and whether it merely shifted the problem elsewhere. This ensures a realistic appraisal of the project's impact and avoids overestimating outcome values.

To maintain conservatism and comprehensiveness, sensitivity tests for deadweight, displacement, and attribution were conducted in the sensitivity analysis chapter, evaluating how parameter changes

affect the final SROI. This further confirms the stability and reliability of the results. The four adjustment factors are detailed as follows:

(i) Deadweight

This report conducted a questionnaire survey targeting the three stakeholder groups—guidance group members, adjunct lecturer, and school coordinators—to quantitatively estimate the deadweight of each outcome. The questionnaire asked respondents to evaluate, based on their own experience, “If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you to achieve the same outcome?” Responses were recorded using a five-level probability scale ranging from 0% to 100%. This design aims to capture the likelihood that outcomes could have been achieved from other sources, thereby preventing the SROI model from overestimating the project’s impact.

Before formal implementation, the research team conducted a pilot test of the questionnaire, inviting a subset of guidance group members and adjunct lecturer to review the clarity, logic, and reasonableness of the questioning and response options. Stakeholders generally agreed that this assessment method accurately reflected their experiences and aligned with their understanding of potential alternative sources of outcomes. After confirming the appropriateness of the questionnaire items, the research team proceeded with formal survey distribution.

The formal questionnaire was administered as a census. Responses were collected online via Google Forms, with the Guidance Group conveners assisting in the distribution. Following collection, all valid responses were aggregated by outcome category, and the average deadweight factor for each outcome was calculated to serve as the final proportion incorporated into the SROI model. Since the deadweight factor measures the likelihood of outcomes occurring naturally without the project, this estimation relies entirely on stakeholders’ actual experiences and judgments, without incorporating external assumptions or subjective projections, ensuring transparency, traceability, and reliability of the estimation process.

Overall, the calculation of the deadweight for Guidance Group Members, adjunct lecturers, and School Coordinators was primarily based on direct feedback from the stakeholders, with the appropriateness of the questionnaire items verified through a pilot test. The final deadweight values were determined using the average scores from responses collected via the formal questionnaire, which was administered as a census. This approach ensures that the results accurately reflect the actual experiences of each stakeholder group and aligns with the SROI principles emphasizing stakeholder involvement and the avoidance of overclaiming.

For the CHCG-DOE and NILC center, semi-structured interviews were conducted. This report engaged with relevant coordinators and stakeholders to assess whether, in the absence of this project, alternative policies, resource allocations, or institutional tasks could have naturally produced similar outcomes. Feedback and actual data were cross-analyzed and incorporated into the deadweight factor, serving as the analytical basis and avoiding excessive subjective inference or overestimation of causal effects.

(ii) Displacement

This study adopts the chain of events analytical framework to systematically examine the processes through which outcomes were generated. Throughout the stages of outcome identification, qualitative analysis, and subsequent verification, particular attention was given to assessing whether the outcomes involved any form of exclusive resource use or substitution effects, to determine whether displacement occurred. During the outcome identification and qualitative inquiry phases, evidence was collected through multiple, staged qualitative engagement mechanisms, including Impact Focus Group Discussions, Consensus Workshops, Impact Consultation Meetings, and online interviews, to develop an in-depth understanding of the changes experienced by different stakeholder groups and the practical contexts in which outcomes emerged.

At the Impact Focus Group Discussion stage, participants included one convener and one deputy convener of the Changhua County New Immigrant Language and Culture Education Guidance Group, one representative from the NILC Center, and five guidance group members from other counties. At the Consensus Workshop stage, a total of 24 stakeholders from different counties and roles participated, including three guidance group members from Changhua County, one county-level coordinator / Department of Education representative, one adjunct lecturer, one NILC Center staff member, as well as guidance group members and county-level coordinators from other counties. The Impact Consultation Meetings involved core implementers who had long-term and in-depth engagement in the project. In addition, online interviews were conducted to gather feedback from stakeholders who were unable to participate in in-person activities, thereby strengthening the diversity of perspectives across roles and experience backgrounds.

To determine whether displacement effects existed, the research team employed semi-structured guiding questions across all stages of qualitative interviews and workshops to systematically collect stakeholder feedback. Key questions included, but were not limited to, whether participation in the project resulted in other individuals or organizations losing existing resources, opportunities, or support; whether the training, co-planning, consultation, or school-based services provided by the project were designed with exclusive participation limits; whether capacity building for adjunct lecturers or guidance group members occurred at the expense of replacing others' roles or opportunities; and whether positive changes perceived at the organizational level—such as those experienced by the NILC Center or county-level administrators—were attributable to resource reallocation rather than improvements in collaborative effectiveness.

Across interviews and collective discussions, most stakeholders consistently indicated that activities conducted by the guidance group were not designed around restrictive quotas, but instead functioned as capacity-expanding rather than substitutive forms of support. The professional development of adjunct lecturers and guidance group members was viewed as an accumulation of overall professional capacity, rather than as generating exclusion or displacement for others. Positive outcomes observed at the organizational level were primarily attributed to improvements in inter-agency collaboration and communication, without evidence of compression or withdrawal of existing resources from other units.

Beyond the initial interview phase, the study further revisited and refined outcome logic and the chain of events through iterative review during the Consensus Workshops and Impact Consultation Meetings. Findings related to outcomes and displacement judgments derived from earlier stages were fed back to different stakeholder groups for cross-validation, to identify any divergent perspectives or potential areas of contention.

During the verification phase, a total of 32 stakeholders participated in outcome confirmation and displacement assessment, including nine guidance group members, eleven adjunct lecturers, nine school-level coordinators from primary and secondary schools, two county-level administrators, and one representative from the NILC Center. These participants represented a wide range of roles, administrative levels, and years of practical experience, providing a high degree of informational richness and practical representativeness sufficient to support the validity of the displacement assessment.

Based on the integrated analysis of the chain of events, contextual interpretation, and multi-stage stakeholder verification, this study concludes that the outcomes generated by the project were not achieved at the expense of other individuals or organizations. No material displacement effects were identified, and accordingly, the displacement factors for all outcomes were jointly confirmed by stakeholders and the research team to be approaching zero.

Nevertheless, in accordance with SROI guidelines, the inclusion of displacement factors depends on the specific project context. To comply with the “Do Not Over-claim” principle and to address the potential risk of underestimating the Social Return on Investment, this report incorporates a 10% displacement assumption in the sensitivity analysis. This simulation assesses whether, under extreme and conservative scenarios in which a portion of outcomes is assumed to result from displacement rather than net gains, the final SROI value would be materially affected. This approach enhances the explanatory power, robustness, and risk tolerance of the evaluation results.

The analysis indicates a high degree of consistency across stakeholder groups regarding the judgment that project outcomes did not result in the loss of resources, opportunities, or support for others. No new displacement-related concerns emerged during later stages of data collection, suggesting that the assessment had reached theoretical saturation.

(iii) Attribution

This report collected quantitative data on Attribution factors for guidance group members, adjunct lecturers, and school coordinators through a structured questionnaire. For each outcome, respondents were asked to assess “May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to “other factors”? This design aims to measure the contribution of different sources to each outcome and avoid incorrectly attributing the effects of external factors to the project’s impact.

Prior to formal administration, the research team conducted a pilot test of the questionnaire, inviting a subset of stakeholders (Guidance Group members and adjunct lecturers) to review the clarity of question wording, the range of response options, and the logic of the survey. Stakeholders generally agreed that the items accurately reflected the source of outcomes. After confirming the appropriateness of the questionnaire design, the formal survey was administered.

After collection, the research team aggregated all valid responses and calculated the average attribution proportion for each outcome, which was then used as an official parameter in the SROI model. Since attribution factors reflect stakeholders’ subjective judgments regarding sources of impact, the average value is taken as the estimate best representing the overall perceptions of the group, ensuring transparency and traceability in the calculation.

For the CHCG-DOE and the NILC center, whose outcomes primarily involve institutional support, policy promotion, and administrative collaboration, semi-structured interviews were used to collect attribution information. During the interviews, combined with the chain of events analysis, stakeholders were guided step by step to clarify the outcome formation process, identify the primary sources of impact, and consider potential external influences. Background information, such as administrative resources, work context, and policy environment, was also incorporated to help stakeholders assess the relative contribution of the project to each outcome. Finally, stakeholders determined the attribution proportions based on the shared understanding constructed during the interviews, which were used as the basis for the attribution factors presented in this report.

(iv) Drop-Off

Given that this project is an annual cyclical program submitted each year to the MOE, with an implementation period defined on a yearly basis (from July to the following June), and that this is the first impact assessment conducted, the research team adopted a conservative approach to avoid overestimating social value. Specifically, the duration of all outcomes was assumed to be one year, and no drop-off factor was applied in the baseline scenario. For monetary valuation, the time unit of all financial proxies was also standardized to one year. These assumptions and associated risks were clearly disclosed in the report, and sensitivity analysis was conducted to examine their impact on the SROI ratio.

This approach differs from typical SROI procedures, where the duration of outcomes and annual decrement (drop-off) are usually determined through stakeholder consultation, and drop-off factors are applied to outcomes lasting more than one year. While the conventional approach better reflects stakeholders' experiences and the actual persistence of outcomes, it requires sufficient longitudinal data or stakeholders' long-term observation as a reliable basis.

The decision to adopt a conservative assumption—setting all outcomes' duration to one year and excluding drop-off—reflects the project's institutional design, in which most activities and support operate on an annual cycle. Short-term effects and their continuation into the following year are often influenced by annual policy, funding, and human resource adjustments. Moreover, as this is the first assessment, no long-term baseline or follow-up data are available to support reliable multi-year persistence estimates. In line with the SROI principle of "Do Not Overclaim", this conservative assumption mitigates the risk of overestimation. To address this limitation, the research team presents variations under different assumptions in the sensitivity analysis and lists all duration and drop-off assumptions in the appendix for review.

This report transparently discloses the potential risks and limitations of this approach. If certain outcomes actually persist across multiple years, truncating their duration to one year may underestimate the project's long-term value; conversely, if outcomes decline faster than expected, assuming a one-year duration may overestimate the continuity of short-term impacts. Additionally, standardizing all outcomes to the same duration may obscure differences in persistence across outcomes. To mitigate these risks, the study conducted sensitivity analysis assuming a two-year duration with a 50% drop-off.

To improve the accuracy and applicability of future analyses, this report recommends incorporating a longitudinal design (cohort tracking) in subsequent follow-up evaluations, with periodic re-assessment of the same participants at one, two, and three years after project completion to directly observe outcome decline rates. Second, future verification workshops should involve stakeholders in setting outcome duration and drop-off assumptions, with consensus recorded as valuation assumptions. Third, secondary data should be leveraged as objective evidence of long-term effects to support multi-year valuation, thereby enhancing transparency and verifiability.

During project implementation, it was observed that some adjunct lecturers may have experienced comprehension or response biases in completing the questionnaire due to differences in language use, text interpretation, or cross-cultural communication, which in turn could affect the overall quality of their responses. In the pilot test phase, the report already made preliminary revisions to the wording of certain items. However, after formal questionnaire collection, the evaluation team identified discrepancies between some responses and interview data. Consequently, a reconciliation process was conducted in accordance with Principle 1, "Involve Stakeholders."

The results indicated that certain hypothetical questions carried comprehension risks, particularly those related to probability assessments and proportion-based concepts in deadweight and attribution factors, which could compromise the accuracy of respondents' answers. Preliminary analysis suggests that this bias may have originated from the pilot sample, which primarily included highly motivated stakeholders with stronger Chinese language skills and comprehension, resulting in potential selection bias.

This report presents the collected questionnaire data as received and adopts a conservative testing strategy in the sensitivity analysis. Specifically, deadweight and attribution factors for adjunct lecturers were each reduced by 10% to mitigate the impact of these biases, and the SROI value was recalculated accordingly. This simultaneous adjustment approach allows for a more realistic simulation of compound biases arising from misunderstandings of questions or instructional materials, and also serves as a conservative stress test to examine the robustness of the SROI results under less favorable data quality.

It should be noted that lowering deadweight and attribution factors makes the SROI valuation more conservative, helping to avoid overestimating project impact and enhancing the prudence and credibility of the analysis. For future follow-up evaluations, questionnaire design and item wording will be further optimized, adopting more intuitive and diversified questioning formats to improve the rigor and accuracy of data collection.

D. SROI Calculation

1. Calculation Results

Table 22 Summary of Monetized Outcome Values by Stakeholder

Stakeholders	Outcomes			Financial Proxies and Values		Impact Factors				Outcome Value	
	Outcome Description	Outcome Quantity	Duration (Years)	Price	Outcome Value (P*Q)	Deadweight	Displacement	Attribution	Drop-Off	Year 1	Total Value
Guidance Group Members	increased work confidence	18	1	NT\$35,000	NT\$630,000	47%	0%	33%	0%	NT\$223,713.00	NT\$223,713.00
	improved interpersonal relationships	18	1	NT\$35,000	NT\$630,000	48%	0%	41%	0%	NT\$193,284.00	NT\$193,284.00
	enhanced sense of achievement	18	1	NT\$35,000	NT\$630,000	41%	0%	38%	0%	NT\$230,454.00	NT\$230,454.00
	enhanced multicultural literacy	18	1	NT\$36,667	NT\$660,606	42%	0%	39%	0%	NT\$233,510.12	NT\$233,510.12
	(increased stress)	7	1	NT\$ (25,000)	NT\$ (150,000)	50%	0%	42%	0%	NT\$ (50,750.00)	NT\$ (50,750.00)
Adjunct Lecturer	increased self-confidence	31	1	NT\$36,221	NT\$1,122,851	41%	0%	35%	0%	NT\$430,613.36	NT\$430,613.36
	improved interpersonal relationships	31	1	NT\$35,000	NT\$1,085,000	63%	0%	34%	0%	NT\$264,957.00	NT\$264,957.00
	reduced sense of isolation	31	1	NT\$35,000	NT\$1,085,000	63%	0%	37%	0%	NT\$252,913.50	NT\$252,913.50
CHCG-DOE	increased sense of identification	1	1	NT\$567,000	NT\$567,000	50%	0%	60%	0%	NT\$113,400.00	NT\$113,400.00
School Coordinator	improved work efficiency	58	1	NT\$2,000	NT\$120,000	34%	0%	39%	0%	NT\$46,701.60	NT\$46,701.60
NILC Center	increased sense of identification	1	1	NT\$800,000	NT\$800,000	80%	0%	80%	0%	NT\$32,000.00	NT\$32,000.00
	enhanced visibility	1	1	NT\$180,000	NT\$180,000	80%	0%	80%	0%	NT\$72,000.00	NT\$72,000.00
Total Present Value (PV)											NT\$1,977,996.58
Total Investment (Input)											NT\$1,115,674.00
Net Present Value (PV minus the investment)											NT\$862,322.58
SROI ratio (Social Return)											1.77

2. Sensitivity Analysis

The process of monetizing project outcomes inevitably involves assumptions and estimates. To ensure objectivity and verifiability of results, SROI guidelines require the inclusion of sensitivity analysis and the disclosure of relevant information in the analysis report. In line with Principle 5, “Do Not Over-claim,” this project conducted sensitivity analysis on key assumptions and parameters that could potentially affect the results. By adjusting critical variables one by one—including the SROI value, quantity of outcomes, monetary valuation, financial proxies, and the four impact factors—this analysis explored how changes in each parameter influence the SROI results, thereby defining a reasonable range and potential risks of the SROI value.

To determine the overall sensitivity range, this report applied a $\pm 10\%$ adjustment to the original SROI value, a standard testing range commonly used in international SROI practice to simulate fluctuations of valuation parameters within a reasonable uncertainty range. The results showed that the SROI ranged from 1.59 to 1.95.

Regarding outcome quantity, considering that this report used a retrospective change scale and lacked baseline data prior to intervention, respondents’ subjective recall may lead to overestimation. To account for potential retrospective bias and limitations in sample representativeness, the study applied a conservative scenario by reducing outcome quantity by 25%, resulting in an SROI of 1.38. This indicates that the model is sensitive to outcome quantity; however, overall social returns remain positive and the associated risk is manageable.

In addition, sensitivity tests were conducted to examine the potential risk of double counting among conceptually related outcomes. For Guidance Group Members, the outcomes “increased work confidence” and “enhanced sense of achievement” may partially overlap in practice. When the quantities of these two outcomes were simultaneously reduced by 10%, the resulting SROI was 1.68. A similar adjustment was applied to the outcomes “improved interpersonal relationships” and “enhanced sense of achievement,” yielding an SROI of 1.69.

Additionally, for adjunct lecturers' outcomes of "improved interpersonal relationships" and "reduced sense of isolation," which may involve some degree of double counting, a 25% reduction in outcome quantity was applied, yielding an SROI of 1.65. These results indicate that even under conservative assumptions addressing potential overlap among outcomes, the overall SROI remains stable, suggesting that the model can tolerate this risk to a reasonable extent.

In terms of financial proxies, to test the potential impact of fluctuations in the selected proxies and their anchored monetary valuations for guidance group members and adjunct lecturers on the overall SROI, a $\pm 25\%$ adjustment was applied. Results showed that the SROI for guidance group members ranged from 1.63 (downward adjustment) to 2.05 (upward adjustment), while for adjunct lecturers it ranged from 1.65 to 1.95. Although the overall fluctuation was relatively large, it remained within a reasonable range.

For the impact factors, considering that adjunct lecturers' questionnaire responses may be affected by differences in language, concept comprehension, and understanding of probability and proportion—potentially impacting Deadweight and Attribution—the study applied a 10% reduction to both Deadweight and Attribution for this group. The resulting SROI values were 1.87 and 1.82, respectively, remaining within a reasonable range and demonstrating the model's robustness to these risks.

Furthermore, according to SROI methodology, if an outcome's impact extends beyond one year, a Drop-off factor should be applied from the second year onward to reflect value depreciation. Although this project is an annual grant program and the main model does not assume outcome continuation, for testing and assessing potential mid-term benefits, the sensitivity analysis assumed a two-year outcome duration with a 50% drop-off applied from the second year. The resulting SROI increased from 1.77 in the original model to 2.66, indicating that if project effects are sustained, the social value could be significantly higher.

Based on above scenario tests, the analysis indicates that the reasonable range of the project's SROI estimate lies between 1.38 and 2.66. Among the examined parameters, financial proxy variables and the deadweight component of the impact factors were found to be relatively sensitive, with variations approaching the upper and lower bounds of the estimated range.

The lack of baseline data introduces a higher risk of overestimating certain outcomes and therefore represents an aspect of the analysis that requires cautious interpretation. Should follow-up or repeated evaluations be conducted in the future, it is recommended that priority be given to strengthening the collection and establishment of relevant baseline data. Overall, even under varying assumption scenarios, the evaluation results demonstrate a satisfactory level of robustness and risk tolerance.

The summary of sensitivity analysis results is presented in **Table 23**.

Table 23 Adjustment Items and Values in Sensitivity Analysis

Adjustment Item	Adjustment Description and Method	Adjusted SROI Value
SROI	increased by 10%	1.95
SROI	decreased by 10%	1.59
Quantity of the outcome	quantity of outcome >1 , increased by 10%	1.77
Quantity of the outcome	quantity of outcome >1 , decreased by 10%	1.61
Quantity of the outcome	To address the potential risk of overestimating outcomes due to the absence of baseline data, the quantity of outcomes for all stakeholders was reduced by 25%.	1.38
Quantity of the outcome	To mitigate the potential risk of double-counting for guidance group member’s outcomes of “increased work confidence” and “enhanced sense of achievement,” the quantity of these outcomes was reduced by 25%.	1.68
Quantity of the outcome	To mitigate the potential risk of double-counting for guidance group member’s outcomes of “improved interpersonal relationships” and “enhanced sense of achievement,” the quantity of these outcomes was reduced by 25%.	1.69
Quantity of the outcome	To mitigate the potential risk of double-counting for adjunct lecturer’s outcomes of “improved interpersonal relationships” and “reduced sense of isolation,” the quantity of these outcomes was reduced by 25%.	1.65

Adjustment Item	Adjustment Description and Method	Adjusted SROI Value	
Financial Proxies	An increase of 10% was applied to the financial proxies and the anchored monetary valuation of outcomes.	2.02	
Financial Proxies	An decrease of 10% was applied to the financial proxies and the anchored monetary valuation of outcomes.	1.65	
Financial Proxies	The financial proxies for the guidance group members were established by the research team based on stakeholder interviews and professional judgment, rather than being directly provided by stakeholders. Accordingly, the financial proxies and their anchored monetary valuations were adjusted by $\pm 25\%$ for sensitivity testing.	Increase	2.05
		Decrease	1.63
Financial Proxies	The financial proxies for the adjunct lecturers were established by the research team based on stakeholder interviews and professional judgment, rather than being directly determined by the stakeholders. Accordingly, a $\pm 25\%$ valuation adjustment was applied to these financial proxies and their anchored monetary valuations.	Increase	1.95
		Decrease	1.65

Adjustment Item	Adjustment Description and Method	Adjusted SROI Value
Deadweight	Deadweight increased by an additional 10% from its current value	1.59
Deadweight	Deadweight decreased by an additional 10% from its current value	1.96
Deadweight	Adjunct lecturers may have differences in language use, written expression, or conceptual understanding, which could lead to misinterpretation of the questionnaire items and affect the accuracy of their responses regarding the assessment of the deadweight factor. Therefore, the deadweight value is adjusted downward by 10%.	1.87
Attribution	Attribution increased by an additional 10% from its current value	1.65
Attribution	Attribution decreased by an additional 10% from its current value	1.89
Attribution	Adjunct lecturers may have differences in language use, written expression, or conceptual understanding, which could lead to misinterpretation of the questionnaire items and affect the accuracy of their responses regarding the assessment of the attribution factor. Therefore, the attribution value is adjusted downward by 10%.	1.82
Displacement	adjusted to 10%	1.60
Drop-off	adjusted to 50%	2.66
Duration	adjusted to 2 years	

3. Verification

After completing the preliminary SROI valuation, the chain of events, and the initial draft of the report, the research team proceeded to the verification stage to ensure that the analytical results accurately reflected the experiences and perspectives of the stakeholders. A total of 32 stakeholders were invited to participate, including 9 guidance group members, 11 adjunct lecturers, 9 school coordinators, 2 project officers of the CHCG-DOE, and 1 representative from the NILC center. The research team presented the chain of events, quantitative results, sensitivity analysis, and preliminary management implications through a structured presentation, followed by simultaneous in-person and online discussions. The participants represented multiple organizational levels within the guidance group, different language groups among the adjunct lecturers, administrative staff from various schools, and representatives from policy and resource coordination units. Their diverse backgrounds, practical experience, and depth of involvement ensure sufficient representativeness, making them well-positioned to reflect the views of the broader stakeholder community.

During the verification process, the research team and stakeholders jointly reviewed and confirmed the preliminary SROI valuation, the logical connections of the chain of events, definitions of outcomes, the ranking of relative importance, financial proxies, and the four impact factors, as well as the managerial implications of the final SROI value. Stakeholders focused on questions such as the reasonableness of the final SROI value, the implications of this value for future strategic and activity planning of the guidance group, and whether the theory of change and outcomes presented in the report aligned with what they have observed in actual practice. Overall feedback indicated that stakeholders agreed with the logic of the chain of events, the prioritization of outcomes, and the quantitative results. They also affirmed the presence of unintended outcomes and confirmed that the findings aligned with the strategic direction of the Annual Project. Stakeholders expressed that the survey results would serve as a reference for future decision-making. Because the research team maintained ongoing communication with stakeholders throughout the process, outcome definitions and boundaries had already been jointly validated multiple times; therefore, no objections were

raised during the verification stage regarding the theory of change or the materiality of outcomes.

After receiving stakeholders' confirmation of the overall analysis, the research team consolidated their feedback and incorporated supplementary explanations suggested by participants, including more detailed descriptions of outcome distributions, the estimation logic of the sensitivity analysis, and potential indicators for future management. This verification process did not lead to substantial revisions to the SROI model or the core valuation parameters; the adjustments made were explanatory enhancements rather than methodological changes. Following the verification meeting, the research team provided the revised full report to all participating stakeholders, who confirmed that they had no objections to the analytical content or the final conclusions.



Figure 9 Stakeholder Verification and Disclosure of Evaluation Results

E. Conclusion

1. Results Analysis

Based on the evaluation process and survey results, this study finds that every NT\$1 invested in the Changhua County New Immigrant Language and Culture Education Guidance Group project generates NT\$1.77 in social impact. When sensitivity analysis is considered, the SROI ranges from 1.38 to 2.66. The distribution of outcome value among stakeholders is shown in **Figure 10**, with the complete impact map presented in Appendix V.

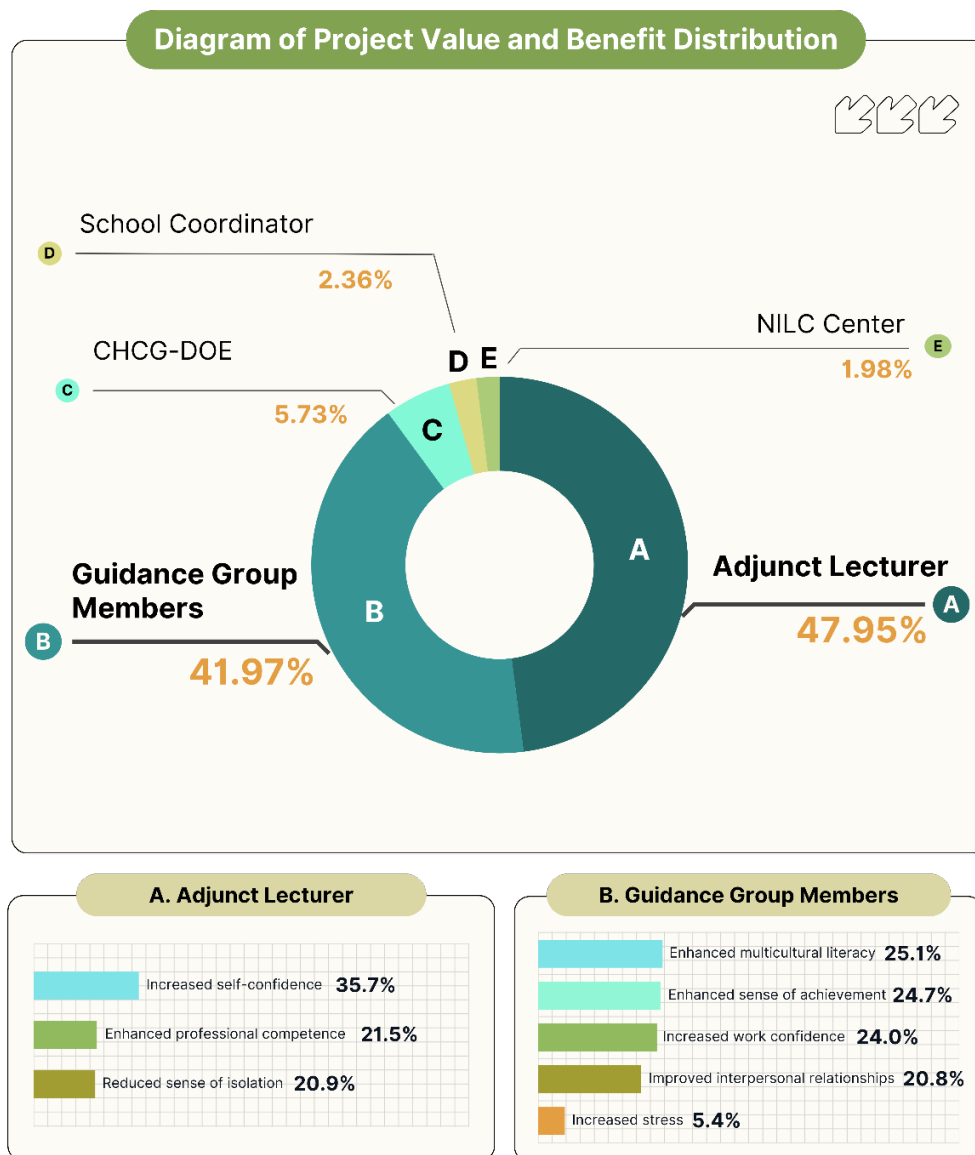


Figure 10 Distribution of Project Outcome Value by Stakeholder

Overall, adjunct lecturers contributed the largest share of social value, accounting for 47.95% of total outcomes, followed by guidance group members at 41.97%. Together, these two stakeholder groups represent nearly 90% of total social value, highlighting their central role in achieving the project’s objectives.

Other stakeholders — including the CHCG-DOE (5.73%), school coordinators (2.36%), and the NILC Center (1.98%) — although contributing smaller shares, also experienced positive impacts through participation.

In line with SROI methodology, both positive and negative stakeholder experiences are quantified and monetized to reflect the comprehensive impact generated per dollar invested. The value contributions of each stakeholder group are detailed as follows:

(i) Adjunct Lecturer

Through in-depth interviews and survey analysis, this report identifies three material outcomes resulting from adjunct lecturer participation in guidance group activities under the project.

According to SROI results, “increased self-confidence” generated the highest monetized value. This indicates that adjunct lecturers, through training, obtaining teaching qualifications, and applying newly acquired knowledge in classrooms—supported by project subsidies such as the “Passing the Torch” Program and diverse curriculum designs—were able to produce a wider range of teaching materials and content. The combination of professional expertise and varied curricula not only enhanced teaching quality but also elicited positive feedback from students and parents, reinforced cultural pride, and ultimately strengthened teaching confidence.

The second outcome, “improved interpersonal relationships,” primarily arises from the professional networks built during guidance group activities. Outcome chain analysis shows that after attending training, obtaining qualifications, and entering frontline teaching, lecturers engaged in material development, collaborative lesson planning, and frequent exchanges with team members, gradually establishing stable and positive teaching partnerships. This process expanded their professional community in education, reinforced identity and social connections within the school system, and yielded tangible benefits for career development.

“Reduced sense of isolation” relates to improved social standing and personal identity. Outcome chain analysis indicates that exposure to immigrant education policies and participation in training increased adjunct lecturers’ recognition of policy emphasis, visibility, and positive feedback from family and society, thereby reducing feelings of cultural alienation. However, as many adjunct lecturers already had emotional support through “sisterhood associations” or family networks, its monetized value is somewhat lower than the other outcomes.



Figure 11 Group photo of guidance group members and adjunct lecturer

(ii) Guidance Group Members

The monetized value generated by “enhanced multicultural literacy” is the highest among all outcomes, indicating that the intercultural competence and sensitivity of guidance group members are crucial for the project. These capabilities enable members to better understand and respect diverse cultural backgrounds, thereby facilitating task execution and strategic planning.

The next two outcomes —“enhanced sense of achievement” and “increased work confidence”— have similar monetized values, highlighting the project’s strong contribution to professional empowerment. Guidance group members generally reported that participation allowed them to acquire new knowledge and practical experience, achieve personal milestones, and strengthen their sense of professional efficacy. This accumulation of positive psychological capital not only promotes proactive responses to educational challenges and strategic thinking but also reinforces members’ motivation and commitment to the ongoing guidance group mission.

“Improved interpersonal relationships” accounts for 20.8% of total benefits. While its monetized value is lower than the aforementioned outcomes, it remains a significant benefit within the guidance group’s operations. Members collectively working toward shared objectives form a practice-oriented community, where regular meetings and interschool exchanges strengthen professional connections and mutual trust. However, as most members are principals of primary and secondary schools — roles that inherently provide broad networking opportunities, the deadweight and attribution factors for this outcome are relatively high, resulting in a lower final monetized value.

Regarding negative outcomes, “increased stress” represents 5.4% of total benefits. This reflects the time pressure and responsibilities experienced by some members during project implementation. Analysis indicates an incidence rate of approximately 30% and an outcome score of 6, suggesting that the negative impact is individually variable and only marginally dilutes overall project benefits. Nevertheless, in line with the SROI principles of “including what matters” and “Do Not Over-claim,” this report transparently discloses all material changes, including adverse effects. This approach aligns with SDG 3 (Good Health and Well-being), emphasizing mental health and workload management, and highlights the importance of designing future projects with appropriate participant support systems to mitigate potential negative impacts.



Figure 12 Snapshots from Guidance Group Activities

Overall, the project is task-oriented, focusing on overcoming bottlenecks in promoting new immigrant language and culture education and strengthening policy implementation. Accordingly, organizational and systemic capacity building—particularly in enhancing multicultural literacy—yields the greatest value compared to individual psychological or social benefits. These findings are consistent with qualitative feedback from interviews, demonstrating strong alignment and high recognition among guidance group members, further reinforcing the validity and credibility of the social impact evaluation.

(iii) CHCG-DOE

The CHCG-DOE demonstrated a key outcome of “enhanced sense of identification” in this project, highlighting its critical role in supporting new immigrant language and culture education through policy guidance and resource integration. While this outcome accounts for a relatively small proportion of the total monetized value, it is highly recognized by other stakeholders, reflecting a tangible and meaningful effect.

Specifically, the department’s active engagement not only ensured the consistent implementation and alignment of policies related to new immigrant language and culture education but also strengthened the operational stability and overall effectiveness of the local guidance group. Through this involvement, the department effectively served as a bridge between administrative systems and frontline practice, facilitating communication, coordination, and execution across the project.

(iv) School Coordinator

The school coordinator of new immigrant language and culture courses in primary and secondary schools achieved a primary outcome of “enhanced work efficiency,” accounting for approximately 2% of the project’s total monetized value. According to outcome chain analysis and feedback from interviewees, this improvement primarily resulted from participation in course briefings and related administrative collaboration, which enhanced their grasp of project procedures and timelines, thereby optimizing communication and course arrangement efficiency.

Nonetheless, their overall engagement in the project was relatively limited. Their role was largely supportive and cooperative rather than central to project execution. Based on the project’s outcome chain logic, this group’s direct connection to core project impacts is relatively distant, and the outcomes mainly reflect operational enhancements, with comparatively limited effects on their professional development or personal well-being.

(v) NILC Center

The NILC Center achieved a primary outcome of “increased sense of identification,” accounting for approximately 82% of its total monetized impact, significantly exceeding the contribution of “enhanced visibility.” This suggests that stakeholders have a strong recognition of the center’s role and mission, demonstrating greater willingness to collaborate in project implementation. Such recognition enhances cooperation efficiency and strengthens the overall effectiveness of the project.

Meanwhile, “enhanced visibility” reflects growing public awareness of the center and its project involvement, providing opportunities for broader collaboration and new channels to expand the project’s influence.

If the center’s influence can extend beyond the guidance group project—encompassing broader areas such as new immigrant education, policy advocacy, and cross-sector strategic collaboration—its societal impact could be further amplified. By building visibility across multiple projects and platforms, the center can attract additional stakeholders, foster public understanding and support for immigrant issues, and ultimately generate stronger momentum for policy advancement.



Figure 13 Snapshots from Meetings and Exchanges by the NILC Center

2. Risk Analysis

To ensure transparency throughout the entire evaluation process, and in accordance with Principle 6: Be Transparent, this analysis documents each evaluation step and explains the sources and methods used for data collection. By adhering to the principle of openness and transparency, the credibility of the impact assessment is safeguarded.

In addition, to avoid potential risks when the findings of this report are applied at different decision-making levels, this study discloses limitations in data collection and stakeholder sampling that arise from resource constraints and rigor considerations. This disclosure ensures that the analysis complies with the eight principles of SROI evaluation. Accordingly, this study outlines the research limitations under each principle, as well as the potential risks and corresponding mitigation measures, as presented in **Table 24**.

Table 24 Risk Analysis and Corresponding Mitigation Measures

Principle	Project Research Limitations	Response Strategies
1. Involve Stakeholders	Given the limitations in research time, resources, and personnel, not all stakeholders were able to participate in every stage of the process, which may have implications for the comprehensiveness and accuracy of the SROI calculation.	Through multi-stage engagement processes, supplemented by both qualitative and quantitative methods, the study ensured that the parameters used in the calculations did not deviate excessively, thereby reducing the risk of estimation errors.
2. Understand What Changes	This report adopts a “retrospective change scale” for evaluation; however, baseline data prior to the intervention were not collected, making it impossible to ascertain stakeholders’ initial conditions. As a result, the interpretation of outcome changes relies heavily on respondents’ subjective recall. This approach may be affected by recall bias, and different respondents may interpret the psychological scale of change differently, causing the quantitative results to reflect “relative change” rather than absolute change. Consequently, this may affect the precision and comparability of the outcome quantification.	In the sensitivity analysis, a risk test was conducted by reducing the quantity of all outcomes by 25%, with full disclosure of the underlying assumptions and the impact on valuation, in order to enhance the transparency and credibility of the analysis.

Principle	Project Research Limitations	Response Strategies
3. Value the Things That Matter	For the valuation of outcomes (financial proxies) for guidance group members and adjunct lecturer, the “Bounded Weight Approach” and the anchoring method were adopted. While these approaches offer consistency and help reduce subjective bias, they may still be limited by the appropriateness of the chosen anchors, the subjectivity of stakeholders’ importance ratings, differences in the nature of outcomes, and the availability of suitable market-based proxy data.	To mitigate potential valuation errors associated with this method, this study employed standardized questionnaires, stakeholder confirmation procedures, and sensitivity analyses to assess their impact on the overall SROI ratio, thereby ensuring transparency and the reasonableness of the valuation.
4. Only Include What is Material	Some stakeholders may be unable to clearly articulate the impacts and changes they experienced, which could result in insufficient representativeness of the identified key outcomes, potentially affecting the SROI values.	The evaluation team employed semi-structured focus interviews to first consolidate the outcomes and changes mentioned by stakeholders. They then guided participants to describe these impacts in terms of psychological, attitudinal, and behavioral changes, thereby constructing a chain of outcomes and identifying the material outcomes (changes).
	Due to limited time and resources, there is a risk that the perspectives or changes of a small number of stakeholders were not fully captured, resulting in some uncertainty regarding the representativeness of	During the qualitative research phase, the criterion of “saturation” was applied to determine when sufficient interviews had been conducted. In the quantitative survey, open-ended questions were included, and during the final validation stage, stakeholders were given the opportunity to

Principle	Project Research Limitations	Response Strategies
	outcomes and the SROI values.	review and confirm the findings, ensuring that all significant outcomes were captured to the greatest extent possible.
5. Do Not Overclaim	For the CHCG-DOE, the deadweight and attribution factors were estimated using projection methods. Although the impact risk is not high, there remains a potential risk of slight overstatement.	When making strategic or tactical decisions, or decisions involving high impact risk, attention should be paid to the assessment of each factor.
	Although the two outcomes for adjunct lecturer—“improved interpersonal relationships” and “reduced sense of isolation”—are distinct, there is a potential risk of double counting in their valuation.	Based on qualitative feedback and the analysis of the outcome chain, the research team found that adjunct lecturer’s “improved interpersonal relationships” primarily stems from the establishment of professional networks, whereas “reduced sense of isolation” is more closely related to improvements in social status and sense of identity. The team has transparently presented this potential overlap risk in the report and conducted a separate sensitivity test by reducing the quantity of these outcomes by 25%. The resulting estimates are conservative, in line with the principle of not overstating project impact.
6. Be Transparent	N/A	N/A
7. Verify the Result	Discrepancies were observed between the survey responses and interview data. Certain hypothetical items	● This study followed Principle 1, Involve Stakeholders, by conducting a consensus procedure to clarify discrepancies between survey

Principle	Project Research Limitations	Response Strategies
	indeed posed comprehension risks, particularly those involving probability judgments and proportional concepts related to Deadweight and Attribution factors, which may have affected the accuracy of respondents' answers.	<p>responses and interview data.</p> <ul style="list-style-type: none"> ● In future follow-up evaluations, the survey design and item wording will be optimized, adopting more intuitive and diversified question formats to enhance data rigor and accuracy. ● The report continues to faithfully present the data from this stage and applies conservative stress-testing in the sensitivity analysis to mitigate the impact of selection bias on the results.
8. Be Responsive	This analysis primarily aims to understand the outcomes of the guidance group's implementation and serves as a basis for tactical decision-making.	<p>Given that tactical decisions significantly influence resource allocation, this project recommends adopting a phased adjustment strategy. By analyzing the outcome chain, key nodes can be identified to optimize activity design. Furthermore, establishing an information disclosure mechanism through the "Guidance Group Portal" will enhance inter-county communication and transparency, while fostering a collaborative network with built-in feedback functions—essential for promoting cross-regional experiential learning and healthy competition. Aligned with SROI Principle Eight, "Be Responsive," this phased strategy will strengthen organizational responsiveness and enhance the project's adaptability and impact in a dynamic environment.</p>

3. Suggestions

This project was systematically analyzed using a comprehensive SROI framework. In accordance with Principle Eight, “Be Responsive,” the analysis underscores the importance of organizations actively responding to management insights and empirical findings generated by the impact assessment. Accordingly, this report integrates stakeholder feedback and quantitative results to distill key findings and strategic recommendations, aiming to present the social value generated by the guidance group in a concrete and measurable manner, while validating the effectiveness and legitimacy of resource investments. These evaluation outcomes can serve not only as a tactical reference for future resource allocation and operational optimization of the Changhua County New Immigrant Language and Culture Education Guidance Group but also as a model for other counties and cities nationwide conducting SROI analyses of similar initiatives, thereby fostering evidence-based policy-making and strengthening public value orientation.

I. Establish a Continuous Feedback Mechanism

Although the Changhua County New Immigrant Language and Culture Education Guidance Group has accumulated substantial practical experience in both project implementation and evaluation, it still lacks a sustainable, long-term mechanism for data feedback and performance tracking. Consequently, data collected during the project period is often compiled only after the project’s conclusion, limiting its ability to inform timely decisions and resource adjustments within the same year, and affecting both data quality and analytical depth. It is therefore recommended that a phased and systematic feedback process be established during routine operations, enhancing the accuracy, objectivity, and transparency of SROI analyses:

- (i) Qualitative: In SROI analysis, constructing the causal outcome chain relies heavily on qualitative feedback, as it provides an intuitive understanding of stakeholders’ change processes—identifying which attitudes and behaviors are influenced and ultimately lead to key outcomes. Future practice is recommended to adopt two main mechanisms—phased in-depth interviews and focus group discussions—to systematically and sequentially embed the feedback process into routine project operations:

- Phased In-Depth Interviews: Conduct semi-structured interviews with targeted stakeholders at mid-term and upon project completion to capture the dynamic evolution of their perceptions and experiences with project activities, as well as the key factors contributing to the outcomes and impacts they experience.
 - Focus Group Discussions: Following each major event or milestone, representatives from different stakeholder roles are convened for small-group discussions. These sessions facilitate the exchange of diverse perspectives and enable the rapid collection of collective insights on activity effectiveness, interaction design, and potential hidden barriers.
- (ii) Quantitative: To enhance the timeliness and comparability of data, a system of dynamic feedback checkpoints can be established concurrently:
- Dynamic Feedback Checkpoints: After each course or workshop, standardized feedback tools or online questionnaires should be immediately used to collect participants' evaluations of the activity's effectiveness and their personal changes, such as pre- and post-tests, satisfaction surveys, or self-assessment scales. Additionally, through multi-party collaboration, routinely used tools—such as a “Teaching Support Feedback Form” or “Administrative Collaboration Assessment Form”—can be developed to improve the representativeness and comparability of outcome data, providing actionable insights for the team to adjust implementation strategies flexibly.

Qualitative and quantitative feedback focus respectively on contextual depth and data breadth, complementing each other to ensure that data sources are not limited to one-time collection. This approach captures the genuine impacts and changes experienced by stakeholders across different contexts, significantly enhancing the comprehensiveness of future SROI analyses. Simultaneously, it enables assessment of whether the project's strategic activities align with objectives and whether stakeholder changes meet expectations, providing concrete evidence for subsequent strategy formulation and adjustments, and further supporting a data-driven decision-making governance model.

In this SROI assessment, the scope was limited to “stakeholders directly affected by the project activities whose changes can be identified and measured,” and therefore students were not included as core subjects of the analysis. However, students remain the ultimate and key beneficiaries of the project’s “New Immigrant Language and Culture Education Promotion,” and changes in their learning outcomes are also an important indicator of long-term impact.

To address this data gap, it is recommended that future project implementation establish a continuous feedback and data collection mechanism, enabling the inclusion of student-level outcomes in the SROI evaluation framework. Specific approaches are as follows:

(i) Qualitative:

Learning performance and affective changes of students during course participation can be recorded through classroom observation, student interviews, and teacher feedback. Such data help clarify the causal chain of events from “teaching activities → student learning → outcome generation” and support more precise resource allocation. For example, if learning improvements primarily stem from innovative and engaging teaching materials, continuous investment in material development is warranted; if improvements are mainly driven by peer interaction and language practice, course design can be adjusted to enhance collaborative learning opportunities.

(ii) Quantitative:

Pre- and post-course assessments or surveys can be designed to capture changes in students’ language comprehension, expressive ability, and learning interest, while establishing traceable baseline data to serve as a reference for subsequent annual SROI analyses.

Through such feedback mechanisms, future projects can accumulate comprehensive outcome data, allowing student-level results to be incorporated into social value analyses. This not only helps verify whether project activities effectively achieve the ultimate goal of “improving student learning quality” but also provides a basis for future project adjustments and policy advancement, thereby strengthening the long-term sustainability of the overall impact.

II. Identify key milestones to strengthen activity design

In SROI theory, the outcome occurrence rate represents the proportion of project activities that successfully translate into actual outcomes for stakeholders—essentially, the efficiency of converting “inputs” into “value”. Based on stakeholder feedback, a chain of events can be illustrated. Taking guidance group members as an example, as shown in

Table 25, the achievement of the outcome “enhanced multicultural literacy” through the guidance group program can be represented by the following chain of events.

Table 25 Excerpt of the Chain of Events for Guidance Group Members

Stakeholder	Output	Intermediate Outcomes			Well-defined Outcomes
		Outcome 1	Outcome 2	Outcome 3	
Guidance Group Members	annual project	Cultural Exposure: Engage with new immigrants to quickly understand processes and tasks.	Cultural Understanding: Attend workshops (e.g., Multicultural Picture Book Teaching) to learn about cultural differences and improve communication.	Cultural Identification : Appreciate diverse cultures, fostering recognition and support for new immigrant initiatives.	Enhanced multicultural literacy

In this project, guidance group members engaged in close interactions with new immigrants from different countries, generating initial experiences of cultural exposure. However, mere exposure does not automatically lead to understanding and acceptance. To address this, professional workshops such as “Multicultural Picture Book Teaching” were designed to provide systematic opportunities for cultural knowledge transfer. These activities enabled members to gradually develop a foundational understanding of cultural differences, helping to dismantle preexisting stereotypes and biases.

As cultural understanding deepened, guidance group members increasingly appreciated and respected new immigrant cultures, cultivating emotional identification with these diverse communities. This chain of events —“exposure → understanding → identification”—reflects participants’ transformation from program implementers to active practitioners of multicultural engagement. It effectively drives positive changes in attitudes and behaviors, ultimately achieving overall enhancement in multicultural literacy. This process not only strengthens members’ sense of achievement and mission but also lays a foundation of social inclusion and cultural integration for new immigrant education policies.

Systematically reinforcing the intermediate stages of the chain of events—specifically, the understanding and internalization of cultural differences—can further facilitate cultural identification and attitudinal shifts, supporting the achievement of core outcomes and overall project objectives. It is therefore recommended that, for each key stakeholder group, the chain of events be progressively deconstructed to identify critical points where attrition or disruption may occur. Interventions should then target these nodes. By optimizing these “turning points” in behavioral change, the project can reduce outcome attrition, enhance the completeness of participant experiences, and expand the scope of positive impact, maximizing social value and transformative potential within existing resource constraints.

From a resource allocation perspective, although school coordinators are not the most influential stakeholders, enhancing both the quantity and effectiveness of their outcomes can strengthen their role and capacity in implementing curricula. This, in turn, can facilitate the collective participation of all 65 schools in the county, deepening curriculum operations. Only when schools at the grassroots level implement the curricula consistently and effectively can the guidance group’s operations and professional contributions be fully supported, creating a positive feedback loop.

Based on project data, among the 65 school coordinators who attended course orientation meetings, 89% agreed that the meetings improved their work efficiency (outcome occurrence rate: 89%). While the majority affirmed the project's positive impact, about 11% of potential outcomes were not realized, suggesting gaps in the conversion process. Breaking down the outcome chain helps to pinpoint bottlenecks and identify areas for improvement in these intermediate stages.

For this case, it is necessary to consider whether the complexity of the course scheduling process or the orientation sessions' failure to cover all common scenarios contributed to inefficiencies in communication. Designing supportive measures—such as compiling frequently asked questions or enhancing follow-up assistance—could further increase the realization rate of final outcomes. Recommended strategies include:

- (i) Assign experienced guidance group members or teachers as “course advisors” and prepare a “Handbook” or “Frequently Asked Questions Resource Pack” to reduce the time School Coordinator spend navigating procedures, thereby increasing the occurrence rate of intermediate outcomes.
- (ii) Hold refresher meetings or scenario-based workshops after orientation sessions to strengthen the ability to handle complex administrative tasks, increasing the occurrence rate of subsequent outcomes.

It is recommended that future analyses apply this outcome chain approach for all major stakeholders, deconstructing participation processes and identifying stages where outcomes may be lost. By focusing on these critical nodes, targeted interventions can reduce attrition, ensuring that most participants complete the outcome pathway and enabling the project to achieve greater impact with the resources available.

III. Maximizing the Value Generated by the Project: Adjusting Resource Allocation Priorities to Strengthen Outcome Diffusion

This report, through SROI analysis, inventories the project's specific activities and resultant outcomes, thereby avoiding "suboptimal decisions" and enabling more effective allocation of resources to high-impact initiatives. According to the present evaluation, guidance group members and adjunct lecturer, as the project's core stakeholders, clearly demonstrate through their feedback that the project not only achieved its original objectives but also generated positive effects beyond initial expectations.

Based on these findings, it is recommended that future project planning continue to leverage activities with proven effectiveness while diversifying and deepening the design of key changes identified in stakeholder feedback. With the promotion of new immigrant language and culture education as the central goal, in addition to maintaining existing activities, professional activity formats could be expanded. For instance, beyond the course orientation held at the NILC Center, regional workshops could be organized across Changhua County, inviting guidance group members to serve as course advisors, thereby enhancing their professional self-efficacy and sense of accomplishment.

Taking "improved interpersonal relationships" as an example, issue-oriented group discussions and interactive learning approaches can replace traditional unidirectional knowledge delivery, allowing participants to learn through practice, build confidence in communication, and strengthen group cohesion. Furthermore, it is recommended to increase cross-county visits and exchange activities, combining education with engagement to enhance adjunct lecturer's sense of belonging and social integration. Importantly, these measures can also help alleviate administrative and teaching pressures for both guidance group members and adjunct lecturer, achieving a dual effect of psychosocial support and professional growth.

Capacity-building efforts should be tailored to different roles and responsibilities. For guidance group members, it is advisable to assign challenging and creative tasks, such as cross-school resource integration, digital lesson plan development, and innovative curriculum design, to strengthen their leadership and practical capacity in policy implementation. For adjunct lecturer, advanced collaborative planning sessions, teaching rehearsals, and lesson observation mechanisms can be arranged to enhance teaching skills, on-site adaptability, and control over instructional quality.

Integrating these strategies will reinforce the project's original objectives, including professional knowledge enhancement, improvement of teaching quality, and strengthening of organizational effectiveness. More importantly, such diversified, localized, and supportive strategies will expand the social impact of the Changhua County New Immigrant Language and Culture Education Guidance Group, transforming new immigrant language and culture education into not only a practical site for curriculum implementation but also a key platform for promoting multicultural understanding and social inclusion.

IV. Sustaining and Expanding Impact

The social impact assessment of the Changhua County New Immigrant Language and Culture Education Guidance Group indicates that the project's core value primarily lies in behavioral and capacity changes within the guidance group and among directly participating stakeholders. To expand social benefits and enhance the generalizability of policy applications, this report recommends using Changhua County's practical experience as a model for promoting inter-county collaboration and learning mechanisms. Observing and comparing outcomes across counties—considering differences in resource allocation, organizational structures, and socio-cultural contexts—can facilitate mutual learning and inform adjustments to activity design.

Cross-county comparisons and the accumulation of empirical data support the development of a more integrated and comprehensive impact assessment framework. Such a framework can serve not only as a reference for counties implementing new immigrant language and culture education policies but also provide practical evidence and decision-making support for central authorities, such as the MOE, when formulating or revising relevant educational policies. This, in turn, enables forward-looking decisions regarding resource reallocation and policy investment.

Furthermore, sensitivity analyses adjusting for outcome duration and drop-off factors indicate that the project generates measurable medium-term benefits. It is recommended that a cloud-based database and knowledge platform within the “Guidance Group Section” be developed to systematically preserve and retrieve teaching resources, successful case studies, and knowledge-sharing outcomes. This approach will reduce the risk of knowledge loss and promote sustained application of resources. Complementary incentive mechanisms—such as recognition of outstanding members, accumulation of professional development credits, or performance-based rewards—should also be implemented to enhance participant motivation and long-term engagement, thereby strengthening the project’s continuity and overall impact.

In summary, transitioning from isolated implementation to systematic promotion requires establishing a collaborative network that encompasses a broader range of potential stakeholders. By fully understanding the needs and contribution potential of all parties, the project can achieve both horizontal diffusion and vertical deepening, expanding social impact while reinforcing the sustainability of relevant policies.

V. Communication and Promotion

To enhance the social visibility and professional value of the New Immigrant Language and Culture Education Guidance Group, a systematic communication and publicity strategy is essential. Within the context of ongoing policy implementation and public engagement, effective media and information dissemination not only helps garner social support but also deepens stakeholders' understanding and recognition of the project's objectives and outcomes. Accordingly, this report recommends actively employing multiple communication channels—including media coverage, social media management, and website development—to strengthen audience engagement, ensure transparency, and provide meaningful interpretation of information, thereby increasing the accessibility and impact of policy-related knowledge.

In response to the MOE's policy initiatives, the NILC Center is developing a dedicated "Guidance Group Section" within the New Immigrant Children Education Information Network. This initiative aims to establish a systematic and integrated national information platform to support and enhance the operations and exchanges of guidance groups across counties and cities. In the future, the platform is expected to function as a mediating mechanism for policy information dissemination, teaching outcomes presentation, and cross-regional experience sharing, thereby improving communication efficiency and governance coordination between central and local authorities and strengthening the implementation and societal visibility of new immigrant language and culture education policies.

The platform's preliminary design includes three core functional modules:

- "Highlights Reporting"— to showcase implementation progress and distinctive achievements across regions;
- "Data Upload"— to facilitate real-time sharing of teaching resources and administrative documents;
- "Announcements"— to support administrative notifications and timely communication among guidance groups.

Through these modules, the platform can simultaneously address teaching promotion, resource consolidation, and administrative communication needs, thereby enhancing the overall effectiveness and professional support system of the guidance groups.

By institutionalizing communication channels and leveraging diverse media strategies, the guidance group can more effectively consolidate and present local achievements, promote inter-county experience exchange and resource sharing, and create a bottom-up cycle of policy feedback and practical knowledge. This platform not only strengthens internal cohesion and external influence of the guidance groups but also raises public awareness and engagement with new immigrant education. Most importantly, through platform traffic and integrated information effects, it can elevate the NILC Center's national visibility and advocacy role, serving as a key bridge linking local practice with central policy implementation.

VI. Continuous Monitoring and Evaluation of Outcomes

Monitoring and evaluation of project outcomes during subsequent implementation phases is a critical step in ensuring the project's success. Continuous tracking of outcomes among various stakeholders—including project participants, relevant parties, and beneficiaries—provides insights into actual impacts and evolving needs. Ongoing monitoring and evaluation allow for the timely identification of issues and challenges, enabling targeted adjustments to project strategies and direction, thereby ensuring the sustained generation of maximum effectiveness and value.

4. Acknowledgments

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This report reflects the collective dedication of all those committed to building an inclusive and culturally rich educational environment, to whom the deepest thanks are offered.

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Appendix I. Impact Focus Group Interview Guide

2:00-2:05 Opening / Preface / Introduction

2:05-2:10 Group Photo Session

2:10-3:10 Q1-Q7

1. Could you describe the reasons why you initially chose to participate in the Guidance Group?
2. **【Stakeholder Identification】** During the implementation of the annual project, which people, organizations, or resources did you engage or interact with?
3. **【Mapping the Chain of Events】** How would you describe your interactions with the stakeholders mentioned above—the ways you connected, the content of your interactions, and how these connections were established?
4. **【Inputs】** What kinds of preparations or resources did you invest in carrying out the annual project? (e.g., time, money, materials, manpower, opportunity costs, etc.)
5. **【Chain of Events and Identification of Outcomes】** What feedback or benefits have you personally gained from participating in the annual project? In what ways can these be observed? Were there any differences from your expectations—such as gaps between expectations and reality, or unexpected gains?
6. **【Chain of Events and Identification of Outcomes / Duration】** After participating in the annual project, what positive or negative changes have you noticed in your mindset or actions? Could you give concrete examples of how you became aware of these changes? How long do you think these changes will last?
7. **【Chain of Events and Identification of Outcomes / Duration】** Have you observed or heard of any positive or negative changes in the mindset or behavior of other stakeholders after participating in training activities? Could you share specific examples of how you identified these changes? How long do you think these changes will last?




3:10-3:15 Break

3:15-4:00 Q8-Q13

8. What major challenges or difficulties have you faced in advancing the tasks of the annual project?
9. **【Attribution】** Are the changes or impacts mentioned above all attributable to participation in the Guidance Group Program?
10. **【Displacement】** Have you observed or heard of any negative impacts resulting from the implementation of the annual project?
11. **【Deadweight】** If you had not participated in the annual project, do you think there would have been other opportunities to experience the same changes or outcomes?
12. What are your views and suggestions for improving the annual project?
13. Do you have any additional thoughts or comments you would like to share from today's interview?

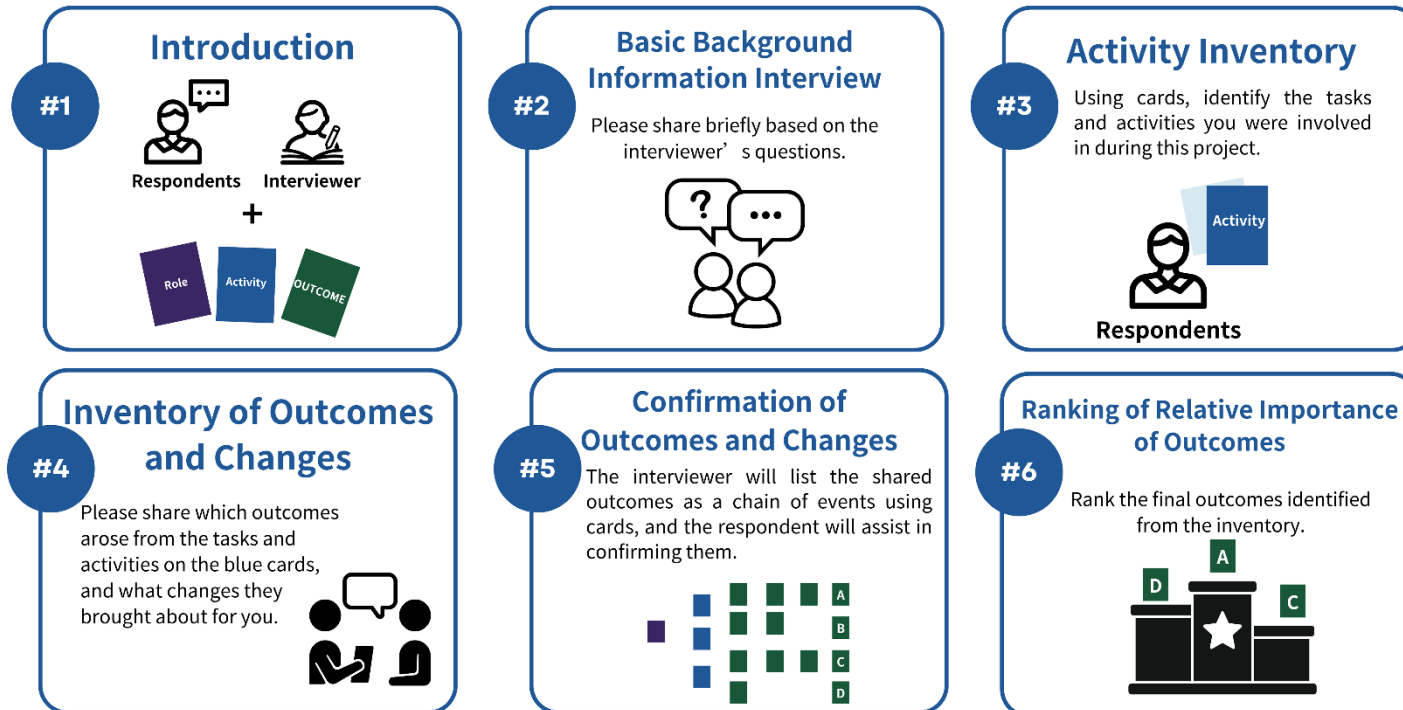
Appendix II. Quantitative Questionnaire

● Card Design

	Role/Actor Cards		Activity/Output Cards		Outcome Cards		"Roles and Stakeholders " Supplementary Card
	Front	Back	Front	Back	Front	Back	Front Back
Style 1	 1	新二代 學生 2	 3	核心 增能 課程 4	國際 視野 ↑ 能夠辨別各國的差異 並提出自己的觀點或想法 5	國際 視野 ↓ 能夠辨別各國的差異 並提出自己的觀點或想法 6	 教學支援 人員  輔導 員  家人 7
Style 2	 9	輔導 團員 10	 11	實體 開班 12	新住民 刻板印象 ↑ 對於某些人、事、物 保持固有的印象 通常為負面 13	新住民 刻板印象 ↓ 對於某些人、事、物 保持固有的印象 通常為負面 14	 教學支援 人員  輔導 員  家人 15

● Interview Process

I Interview Process



Appendix III. Quantitative Questionnaire

Guidance Group Members

Part 1: Basic Information

1. Name: _____
2. E-mail: _____
3. Contact Number: _____
4. Employer/Organization: _____
5. Position/Title: _____
6. Position/Title within the guidance group: _____
7. Does your organization offer New Immigrant Language and Culture Curriculum or multicultural activities?
 - Yes, language and culture courses are offered
 - Yes, multicultural activities are organized
 - Both above
 - None of the above (Please select this if you are not employed at a school)
8. How many years have you participated in the guidance group? _____
9. Which guidance group activities have you participated in?
 - Professional Community
 - Guidance Group Meeting
 - Public Lesson Observations and Discussions
 - Qualification Course
 - Advanced Classes
 - Pre-Service Training Sessions
 - Refresher Courses
 - Lesson Plan Writing Workshops
 - International Day Events
 - Course Orientation
 - Core Empowerment Courses
 - "Passing the Torch" Program
 - others : _____

Part 2: Outcomes

A. Increased Work Confidence

a. 【Outcome Chain】

Through the activities mentioned above, work plans, execution strategies, and directions are confirmed. The professional knowledge and skills gained from these activities are applied in the guidance group's work, effectively addressing challenges encountered in new immigrant language and culture education settings, thereby accumulating counseling and related teaching experience, which leads to increased work confidence.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an "Increased Work Confidence." May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to "other factors"?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you increase your work confidence?

- 0%. "Increased Work Confidence" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Increased Work Confidence" from other sources.
- 50%. There is a moderate chance of gaining the same "Increased Work Confidence" from other sources.
- 75%. There is a high chance of gaining "Increased Work Confidence" from other sources.
- 100%. The same "Increased Work Confidence" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Increased Work Confidence" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Increased Work Confidence" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

B. Improved Interpersonal Relationships

a. 【Outcome Chain】

By participating in the guidance group, the sharing of experiences, knowledge, and skills during various activities and implementation processes helped build shared values and enhanced closeness among participants, thereby improving interpersonal relationships.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an “Improved Interpersonal Relationships.” May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to “other factors”?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you improve your interpersonal relationships?

- 0%. "Improved Interpersonal Relationships" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Improved Interpersonal Relationships" from other sources.
- 50%. There is a moderate chance of gaining the same "Improved Interpersonal Relationships" from other sources.
- 75%. There is a high chance of gaining "Improved Interpersonal Relationships" from other sources.
- 100%. The same "Improved Interpersonal Relationships" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Improved Interpersonal Relationships" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Improved Interpersonal Relationships" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

C. Enhanced Sense of Achievement

a. 【Outcome Chain】

Through the previous activities, resources were assessed and strategies formulated, allowing for the precise allocation of resources to key actions during implementation. The professional knowledge gained from relevant training was applied to guidance group work, leading to improved work efficiency and, consequently, enhanced sense of achievement.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an “Enhanced Sense of Achievement.” May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to “other factors”?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you enhance your sense of achievement?

- 0%. "Enhanced Interpersonal Relationships" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Enhanced Sense of Achievement" from other sources.
- 50%. There is a moderate chance of gaining the same "Enhanced Sense of Achievement" from other sources.
- 75%. There is a high chance of gaining "Enhanced Sense of Achievement" from other sources.
- 100%. The same "Enhanced Sense of Achievement" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Enhanced Sense of Achievement" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Enhanced Sense of Achievement" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

D. Enhanced Multicultural Literacy

a. 【Outcome Chain】

Through the implementation of the guidance group program, I encountered many new immigrants and related issues, which led me to begin understanding cultural differences across countries and appreciating diverse cultures. As a result, my multicultural literacy has enhanced.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an "Enhanced Multicultural Literacy." May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to "other factors"?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you enhance your multicultural literacy?

- 0%. "Enhanced Multicultural Literacy" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Enhanced Multicultural Literacy" from other sources.
- 50%. There is a moderate chance of gaining the same "Enhanced Multicultural Literacy" from other sources.
- 75%. There is a high chance of gaining "Enhanced Multicultural Literacy" from other sources.
- 100%. The same "Enhanced Multicultural Literacy" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Enhanced Multicultural Literacy" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Enhanced Multicultural Literacy" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

E. Increased Stress

a. 【Outcome Chain】

Joining the guidance group brought additional tasks that were not originally part of my job responsibilities. Due to limited time and resources during implementation, I often had to take on multiple roles simultaneously, spending extra hours on guidance group-related duties. This reduced my personal time and led to increased pressure in terms of workload, time management, and mental stress. (If you experienced increased stress, please indicate the level from 1 to 5.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an "Increased Stress." May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to "other factors"?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would increase your stress?

- 0%. "Increased Stress" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Increased Stress" from other sources.
- 50%. There is a moderate chance of gaining the same "Increased Stress" from other sources.
- 75%. There is a high chance of gaining "Increased Stress" from other sources.
- 100%. The same "Increased Stress" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Increased Stress" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Increased Stress" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

Part 3: Unintended Outcomes

1. 【Unintended Outcomes】

Aside from the outcomes mentioned above, have you experienced any other changes because of participating in the guidance group?

No, the outcomes above generally reflect my experience; nothing to add.

Yes: _____

2. The outcome is: _____

Part 4: The relative importance of the outcome

Please rate all the changes or outcomes you have experienced based on their importance and impact in your opinion. Use a scale from 1 to 10, with 10 being the most important and 1 being the least important.

Material Outcome	Importance
Increased Work Confidence	
Improved Interpersonal Relationships	
Enhanced Sense of Achievement	
Enhanced Multicultural Literacy	
Increased Stress	

Part 5: Sense of Identification from Relevant Agencies

1. After implementing the guidance group project, do you feel a stronger sense of identification with the CHCG-DOE?
 - significantly increased
 - slightly increased
 - no change
 - slightly decreased
 - significantly decreased
2. After implementing the guidance group project, do you feel a stronger sense of identification with the NILC Center?
 - significantly increased
 - slightly increased
 - no change
 - slightly decreased
 - significantly decreased

Adjunct Lecturer

Part 1: Basic Information

1. Name: _____
2. E-mail: _____
3. Contact Number: _____
4. Country of Origin (Nationality): _____
5. Employer (Primary School of Appointment): _____
6. Years of Teaching Experience: _____
7. Do you have work experience in your country of origin?
Yes No
8. Is your work experience in your country of origin related to education?
Yes
No, previous work is unrelated to education
No, no work experience in the country of origin
9. Which guidance group activities have you participated in?
Professional Community
Guidance Group Meeting
Public Lesson Observations and Discussions
Qualification Course
Advanced Classes
Pre-Service Training Sessions
Refresher Courses
Lesson Plan Writing Workshops
International Day Events
Course Orientation
Core Empowerment Courses
"Passing the Torch" Program
others : _____

Part 2: Outcomes

A. Increased Self-Confidence

a. 【Outcome Chain】

After receiving training to become a adjunct lecturer member, you applied the acquired knowledge and skills in real classroom settings. With the help of related funding subsidies (e.g., the “Passing the Torch” Program), you were able to prepare more diverse teaching materials and lesson content, resulting in improved teaching quality. Gradually, you received positive feedback from students and parents, which enhanced your cultural identity with your country of origin and boosted your self-confidence.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an “Increased Self-Confidence.” May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to “other factors”?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you increase your self-confidence?

- 0%. "Increased Self-Confidence" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Increased Self-Confidence" from other sources.
- 50%. There is a moderate chance of gaining the same "Increased Self-Confidence" from other sources.
- 75%. There is a high chance of gaining "Increased Self-Confidence" from other sources.
- 100%. The same "Increased Self-Confidence" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Increased Self-Confidence" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Increased Self-Confidence" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

B. Improved Interpersonal Relationships

a. 【Outcome Chain】

Becoming a teacher allowed me to achieve a personal goal and made me feel more integrated into Taiwanese society, giving me a stronger sense of belonging in Taiwan. In addition to meeting more new immigrants with similar experiences, I also made many Taiwanese friends. I feel that my interpersonal relationships have improved.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an "Improved Interpersonal Relationships." May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to "other factors"?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you improve your interpersonal relationships?

- 0%. "Improved Interpersonal Relationships" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Improved Interpersonal Relationships" from other sources.
- 50%. There is a moderate chance of gaining the same "Improved Interpersonal Relationships" from other sources.
- 75%. There is a high chance of gaining "Improved Interpersonal Relationships" from other sources.
- 100%. The same "Improved Interpersonal Relationships" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Improved Interpersonal Relationships" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Improved Interpersonal Relationships" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

C. Reduced Sense of Isolation

a. 【Outcome Chain】

Through the training courses, I gained an understanding of policies and measures related to the new immigrant field and felt that, due to increased policy attention, issues concerning new immigrants are receiving greater visibility in Taiwan, with stereotypes gradually diminishing. After becoming a teacher, my status within the family also improved. I began to receive more and more positive feedback regarding my identity and culture as a new immigrant, which made me feel less isolated.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an “Reduced Sense of Isolation.” May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to “other factors”?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you reduce your sense of isolation?

- 0%. "Reduced Sense of Isolation" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Reduced Sense of Isolation" from other sources.
- 50%. There is a moderate chance of gaining the same "Reduced Sense of Isolation" from other sources.
- 75%. There is a high chance of gaining "Reduced Sense of Isolation" from other sources.
- 100%. The same "Reduced Sense of Isolation" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Reduced Sense of Isolation" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Reduced Sense of Isolation" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

Part 3: Unintended Outcomes

1. **【Unintended Outcomes】**

Aside from the outcomes mentioned above, have you experienced any other changes because of participating in the guidance group?

No, the outcomes above generally reflect my experience; nothing to add.

Yes: _____

2. The outcome is: _____

Part 4: The relative importance of the outcome

Please rate all the changes or outcomes you have experienced based on their importance and impact in your opinion. Use a scale from 1 to 10, with 10 being the most important and 1 being the least important.

Material Outcome	Importance
Increased Self-Confidence	
Improved Interpersonal Relationships	
Reduced Sense of Isolation	

Part 5: Sense of Identification from Relevant Agencies

1. After implementing the guidance group project, do you feel a stronger sense of identification with the CHCG-DOE?
 - significantly increased
 - slightly increased
 - no change
 - slightly decreased
 - significantly decreased
2. After implementing the guidance group project, do you feel a stronger sense of identification with the NILC Center?
 - significantly increased
 - slightly increased
 - no change
 - slightly decreased
 - significantly decreased

School Coordinator

Part 1: Basic Information

1. Name: _____
2. E-mail: _____
3. Years of service at your current organization: _____
4. Total years of work experience: _____
5. Was your previous work related to teaching?
 - Yes
 - No, my previous work was not related to teaching
 - No, my current job is my first job
6. Which guidance group activities have you participated in?
 - Professional Community
 - Guidance Group Meeting
 - Public Lesson Observations and Discussions
 - Qualification Course
 - Advanced Classes
 - Pre-Service Training Sessions
 - Refresher Courses
 - Lesson Plan Writing Workshops
 - International Day Events
 - Course Orientation
 - Core Empowerment Courses
 - "Passing the Torch" Program
 - others : _____

Part 2: Outcomes

A. Increased Work Confidence

a. 【Outcome Chain】

When handling course scheduling and planning, the briefing session provides a quick understanding of the overall process, including key timelines and tasks. This reduces the time spent on trial and error or communication, thereby improving the efficiency of program implementation.

(Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)

-5	-4	-3	-2	-1	0	+1	+2	+3	+4	+5
----	----	----	----	----	---	----	----	----	----	----

b. 【Attribution】

The guidance group project made you feel an "Increased Work Confidence." May I ask whether this outcome was contributed to by other people or organizations, and if so, what percentage do you attribute to "other factors"?

- 0%. Not attributed to "other factors."
- 25%. Partially attributed to "other factors."
- 50%. Equally attributed to "other factors" and the "guidance group."
- 75%. Mostly attributed to "other factors."
- 100%. Entirely attributed to "other factors."

c. 【Deadweight】

If you had not participated in the guidance group, what is the likelihood that other opportunities would have helped you increase your work confidence?

- 0%. "Increased Work Confidence" comes solely from the guidance group.
- 25%. It is unlikely to gain the same level of "Increased Work Confidence" from other sources.
- 50%. There is a moderate chance of gaining the same "Increased Work Confidence" from other sources.
- 75%. There is a high chance of gaining "Increased Work Confidence" from other sources.
- 100%. The same "Increased Work Confidence" can be fully gained from other sources.

d. 【Duration】

How long do you think the increase in your "Increased Work Confidence" gained from the guidance group activities will last?

- About 1 month.
- About 3 months.
- About half a year.
- About 1 year.
- About 2 years.
- Other, approximately _____.

e. 【Drop-off】 (If the duration exceeds 1 year, please specify)

How much do you expect the outcome of "Increased Work Confidence" to decrease in the second year compared to the first year?

- No annual decrease expected
- Approximately 25%
- Approximately 50%
- Approximately 75%
- Approximately 100%

Part 3: Unintended Outcomes

1. **【Unintended Outcomes】**

Aside from the outcomes mentioned above, have you experienced any other changes because of participating in the guidance group?

No, the outcomes above generally reflect my experience; nothing to add.

Yes: _____

2. The outcome is: _____

Part 4: The relative importance of the outcome

Please rate all the changes or outcomes you have experienced based on their importance and impact in your opinion. Use a scale from 1 to 10, with 10 being the most important and 1 being the least important.

Material Outcome	Importance
Increased Work Confidence	

Part 5: Sense of Identification from Relevant Agencies

1. After implementing the guidance group project, do you feel a stronger sense of identification with the CHCG-DOE?
 - significantly increased
 - slightly increased
 - no change
 - slightly decreased
 - significantly decreased
2. After implementing the guidance group project, do you feel a stronger sense of identification with the NILC Center?
 - significantly increased
 - slightly increased
 - no change
 - slightly decreased
 - significantly decreased

Appendix IV: Photos of Stakeholder Engagement Sessions









Appendix V: Value map

SROI Value Map

Stage 1	Stage 2	Stage 3	Stage 4
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Who and how many?		At what cost?		Outputs	What changes?	How much?			How long?		How valuable?			How much caused by the activity?				Still material?	Calculating Social Return
Stakeholders		Inputs			Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	
					Outcome description						Weighting	Valuation approach (monetary)	Monetary valuation						
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	N.B. Data inputted in this column does not affect the calculation and is provided for transparency purposes only. Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	How important is this outcome to stakeholders? (e.g. on a scale of 1-10)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome.	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution	Year 0
Guidance Group Members	18	--	--	Annual Project (1 copy) -- Guidance Group Meeting (12 session) -- Public Lesson Observations and Discussions (29 sessions) -- Core Empowerment Courses (3 session) -- Lesson Plan Writing Workshops (4 sessions) -- Final Report (1 document)	increased work confidence	<p>【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) Through the activities mentioned above, work plans, execution strategies, and directions are confirmed. The professional knowledge and skills gained from these activities are applied in the guidance group's work, effectively addressing challenges encountered in new immigrant language and culture education settings, thereby accumulating counseling and related teaching experience, which leads to increased work confidence. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)</p> <p>【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.</p>	18	8.4	1	Period of activity	8.4	<p>【market-based proxy】 Dale Carnegie Training (https://reurl.cc/2YreL9)</p>	35,000.00	47%	0%	33%	0%	223,713.00	223,713.00
				improved interpersonal relationships	<p>【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) By participating in the guidance group, the sharing of experiences, knowledge, and skills during various activities and implementation processes helped build shared values and enhanced closeness among participants, thereby improving interpersonal relationships. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)</p> <p>【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.</p>	18	8.4	1	Period of activity	8.4	<p>【Anchoring Method】 Rating the importance of "increased work confidence"(Weight) Anchored Analogy</p>	35,000.00	48%	0%	41%	0%	193,284.00	193,284.00	
				enhanced sense of achievement	<p>【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) Through the previous activities, resources were assessed and strategies formulated, allowing for the precise allocation of resources to key actions during implementation. The professional knowledge gained from relevant training was applied to guidance group work, leading to improved work efficiency and, consequently, enhanced sense of achievement. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)</p> <p>【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.</p>	18	8.4	1	Period of activity	8.4	<p>【Anchoring Method】 Rating the importance of "Increased Work Confidence"(Weight) Anchored Analogy</p>	35,000.00	41%	0%	38%	0%	230,454.00	230,454.00	

SROI Value Map

Stage 1	Stage 2	Stage 3										Stage 4				
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Who and how many?		At what cost?		Outputs	What changes?	How much?			How long?		How valuable?			How much caused by the activity?				Still material?	Calculating Social Return
Stakeholders		Inputs			Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)		Outcome description						Weighting	Valuation approach (monetary)	Monetary valuation						
Who has an effect on us?			Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	N.B. Data inputted in this column does not affect the calculation and is provided for transparency purposes only. Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	How important is this outcome to stakeholders? (e.g. on a scale of 1-10)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome.	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution		
					enhanced multicultural literacy	18	8.8	1	Period of activity	8.8	Rating the importance of "increased work confidence"(Weight) Anchored Analogy	36,667.00	42%	0%	39%	0%	233,510.12	233,510.12	
					increased stress	7	6	1	Period of activity	6	Rating the importance of "increased work confidence"(Weight) Anchored Analogy	-25,000.00	50%	0%	42%	0%	-50,750.00	-50,750.00	

SROI Value Map

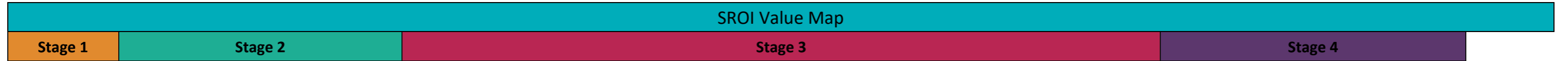
Stage 1	Stage 2	Stage 3										Stage 4				
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Who and how many?		At what cost?		Outputs	What changes?	How much?			How long?		How valuable?			How much caused by the activity?				Still material?	Calculating Social Return
Stakeholders		Inputs			Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)		Outcome description						Weighting	Valuation approach (monetary)	Monetary valuation						
Who has an effect on us?				Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	N.B. Data inputted in this column does not affect the calculation and is provided for transparency purposes only. Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	How important is this outcome to stakeholders? (e.g. on a scale of 1-10)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome.	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution	
Adjunct Lecturer	31	--	--	Professional Community (2 group) -- Public Lesson Observations and Discussions (29 sessions) -- Qualification Course (1 class) -- Advanced Classes (2 class) -- Pre-Service Training Sessions (1 class) -- Refresher Courses (2 class) -- Lesson Plan Writing Workshops (4 sessions) -- International Day Events (7 sessions) -- Core Empowerment Courses (1 session) -- "Passing the Torch" Program (1 proposal)	increased self-confidence	<p>【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) After receiving training to become an adjunct lecturer member, you applied the acquired knowledge and skills in real classroom settings. With the help of related funding subsidies (e.g., the "Passing the Torch" Program), you were able to prepare more diverse teaching materials and lesson content, resulting in improved teaching quality. Gradually, you received positive feedback from students and parents, which enhanced your cultural identity with your country of origin and boosted your self-confidence. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)</p> <p>【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.</p>	31	8.9	1	Period of activity	8.9	<p>【Anchoring Method】 Rating the importance of "improved interpersonal relationships"(Weight) Anchored Analogy</p>	36,221.00	41%	0%	35%	0%	430,613.36	430,613.36
				improved interpersonal relationships	<p>【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) Becoming a teacher allowed me to achieve a personal goal and made me feel more integrated into Taiwanese society, giving me a stronger sense of belonging in Taiwan. In addition to meeting more new immigrants with similar experiences, I also made many Taiwanese friends. I feel that my interpersonal relationships have improved. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)</p> <p>【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.</p>	31	8.6	1	Period of activity	8.6	<p>【market-based proxy】 Dale Carnegie Training (https://reurl.cc/Rq0gyz)</p>	35,000.00	63%	0%	34%	0%	264,957.00	264,957.00	
				reduced sense of isolation	<p>【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) Through the training courses, I gained an understanding of policies and measures related to the new immigrant field and felt that, due to increased policy attention, issues concerning new immigrants are receiving greater visibility in Taiwan, with stereotypes gradually diminishing. After becoming a teacher, my status within the family also improved. I began to receive more and more positive feedback regarding my identity and culture as a new immigrant, which made me feel less isolated. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.)</p> <p>【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.</p>	31	8.6	1	Period of activity	8.6	<p>【Anchoring Method】 Rating the importance of "improved interpersonal relationships"(Weight) Anchored Analogy</p>	35,000.00	63%	0%	37%	0%	252,913.50	252,913.50	

SROI Value Map

Stage 1	Stage 2			Stage 3							Stage 4											
Who and how many?		At what cost?		What changes?	How much?			How long?		How valuable?			How much caused by the activity?				Still material?					
Stakeholders		Inputs		Outputs	Outcomes	Indicator and source			Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	Calculating Social Return	
Who do we have an effect on?	Who has an effect on us?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)	Summary of activity in numbers.	What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)			Number of people experiencing described outcome.	N.B. Data inputted in this column does not affect the calculation and is provided for transparency purposes only. Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	How important is this outcome to stakeholders? (e.g. on a scale of 1-10)	Describe the monetary valuation approach used to express the relative importance (value) of each outcome.	How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution	Year 0
CHCG-DOE		1	【Funds】 Annual project: NT\$57,600 Professional community: NT\$16,000 Refresher courses: NT\$15,680 "Passing the Torch" program: NT\$500,000 Pre-service training sessions: NT\$4,500	593,780	Annual Project (1 copy) -- Guidance Group Meeting (12 session) -- Public Lesson Observations and Discussions (29 sessions) -- Qualification Course (1 class) -- Advanced Classes (2 class) -- Pre-Service Training Sessions (1 class) -- Refresher Courses (2 class) -- International Day Events (7 sessions) -- "Passing the Torch" Program (1 proposal)	increased sense of identification	【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (5-point Likert scale, ranging from +2 to -2) After implementing the guidance group project, do you feel a stronger sense of identification with the CHCG-DOE? • significantly increased (+2) • slightly increased (+1) • no change (0) • slightly decreased (-1) • significantly decreased (-2) 【Depth of Change】 Qualitative Interviews (Subjective Perceptions) A change of ±1 or above for the outcome to be considered as having occurred.			1	8.2	1	Period of activity	8.2	Broadcasting fee for local cable TV advertisement in Changhua County (https://reurl.cc/SbyY5M)	567,000.00	50%	0%	60%	0%	113,400.00	113,400.00

SROI Value Map



Who and how many?		At what cost?		Outputs	What changes?	How much?			How long?		How valuable?			How much caused by the activity?				Still material?	Calculating Social Return	
Stakeholders		Inputs			Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder (depth)	Duration of outcomes	Outcomes start	Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation		
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)	Outcome description	What is the change experienced by stakeholders?						Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	Describe the average amount of change experienced (or to be experienced) per stakeholder.						How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?
MOE	1	【Funds】 Annual project: NT\$302,400 Professional community: NT\$84,000 Refresher courses: NT\$82,320 Pre-service training sessions: NT\$ 33,000	501,720	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
School Coordinator	65	--	--	Course Orientation (1 session)	improved work efficiency	【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (11-point Likert scale, ranging from +5 to -5) When handling course scheduling and planning, the briefing session provides a quick understanding of the overall process, including key timelines and tasks. This reduces the time spent on trial and error or communication, thereby improving the efficiency of program implementation. (Change Level: +5 indicates a significant increase, 0 indicates no change, and -5 indicates a significant decrease.) 【Depth of Change】 Survey (Subjective Perceptions) A change of ±3 or above for the outcome to be considered as having occurred.	58	7.6	1	Period of activity	7.6	【Market Substitution Method】 consultation fee for a single session (Source: Budget Allocation List of the Changhua County New Immigrant Language and Culture Education Guidance Group project)	2,000.00	34%	0%	39%	0%	46,701.60	46,701.60	
NILC Center	1	【Funds】 Course Orientation Meeting: NT\$2,500 Core Empowerment Courses: NT\$17,674	17,674	Annual Project (1 copy)	increased sense of identification	【Scale of Change】 Survey (Subjective Perceptions) 【Questionnaire Items】 (5-point Likert scale, ranging from +2 to -2) After implementing the guidance group project, do you feel a stronger sense of identification with the NILC Center? • significantly increased (+2) • slightly increased (+1) • no change (0) • slightly decreased (-1) • significantly decreased (-2) 【Depth of Change】 Qualitative Interviews (Subjective Perceptions) A change of ±1 or above for the outcome to be considered as having occurred.	1	9	1	Period of activity	9	The cost required to develop the Course System within the Educational Information Website for New Immigrant's Children. (Source: NILC Center)	800,000.00	80%	0%	80%	0%	32,000.00	32,000.00	
				Course Orientation (1 session)			enhanced visibility	【SCALE】 Third-Party Data (Objective Evidence) Increase in collaborative projects (Source: NILC Center) 【DEPTH】 Survey (Subjective Perceptions) An increase of at least one collaborative project	1	9	1	Period of activity	9	【Proxy Good Method】 The cost of placing promotional advertisements in Taiwan's four major newspapers. (https://reurl.cc/vKO5Oe)	180,000.00	80%	0%	80%	0%	7,200.00

Total	1,115,674.00
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Total	1,977,996.58	1,977,996.58
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Present value of each year	1,977,996.58
Total Present Value (PV)	1,977,996.58
Net Present Value (PV minus the investment)	862,322.58
SROI (Value per amount invested)	1.77