

INTERREG SIV

D.T4.2.4

Study on the Social and Economic Added Value of the Support Programme “Employment Vouchers” respectively the Interreg CE “Social Impact Voucher” (SIV) Programme in Germany (Württemberg) by means of a Social Return on Investment (SROI) Analysis

Study report
Version 1
31st August 2021

Flavia-Elvira Bogorin, Eva More-Hollerweger, Olivia Rauscher, Stefan Schöggel, Daniel Heilig (*PP10, WU*)







Imprint:

Competence Center for Nonprofit Organisations
and Social Entrepreneurship

Perspektivstraße 4, Building AR, 1st floor
1020 Vienna
Tel.: +43 1 31336 5878

Vienna, August 2021

Contact: Flavia-Elvira Bogorin, flavia-elvira.bogorin@wu.ac.at

Copyright ©NPO & SE Competence Center





Preliminary Remark

This study was carried out by the NPO & SE Competence Center of the Vienna University of Economics and Business (WU Vienna) within the framework of the Interreg Central Europe (CE) project “Social Impact Voucher” (SIV). The study uses the Social Return on Investment (SROI) analysis method.

The results are based on data gathered in interviews and quantitative data collection. In this context, we would like to thank all those who were involved, first and foremost the participants in the voucher programme as well as the employees of the Social Welfare Service of the Protestant Churches in Württemberg (in German: Diakonisches Werk der evangelischen Kirche in Württemberg e.V.) and the employment companies and church congregations with whom we had frequent written and phone exchanges during the data collection phase. We had very comprehensive conversations with them, as they gave us an exciting insight into their daily lives.

We were in continuous contact with Pétur Thorsteinsson, Klaus Kittler, Thomas Stürmer and Rainer Scheufele from the Social Welfare Service Württemberg to prepare the surveys and to clarify various questions. We would also like to thank them most sincerely for the always productive cooperation in a pleasant atmosphere.

Last but not least, we would like to thank all the interviewed experts from the field of labour market integration, representatives of the regional church as well as from other social institutions and the public sector for the informative discussions.

Finally, we would like to thank our colleagues Benedikt Nutzinger and Julia Sorko for their cooperation in the study and for their contribution to the finalisation of the study report.

Without the input of all these people, this study would be of much lower quality.

For the authors it was a very exciting and insightful study. In particular, it was a pleasure to calculate an SROI analysis for a support programme aimed at the very vulnerable group of the long-term unemployed. The baseline scenario, but especially the two scenario calculations were able to clearly show the comprehensive, immediate as well as medium- and long-term effects that the voucher programme generates for the stakeholders involved and how important it is to have targeted support for the sustainable and lasting reintegration of participants into the labour market and society. In addition, we linked the social impacts of the voucher programme identified in the SROI analysis to the Sustainable Development Goals (SDGs) and analysed the programme’s contribution to these goals. This allowed us to think more broadly about the achieved impacts and to situate them in a broader social context.

Vienna, 31 August 2021

Flavia-Elvira Bogorin
Stefan Schöggel

Eva More-Hollerweger
Daniel Heilig

Olivia Rauscher





Executive Summary

Within the framework of the Interreg Central Europe (CE) project “Social Impact Voucher” (SIV), the NPO & SE Competence Center of the Vienna University of Economics and Business (WU Vienna) was assigned the task of analysing the social and economic effects of the **“Employment Vouchers... for Long-term Unemployed People”¹ support programme** as well as of the **follow-up programme “Church in spite of Poverty and Exclusion”² of the Evangelical-Lutheran Regional Church³ and the Social Welfare Service of the Protestant Churches in Württemberg⁴**. The program started in 2013 and was implemented for a total of seven years, however, the observation period of the present analysis refers exclusively to the year 2019.

The evaluation was carried out by means of a Social Return on Investment (SROI) analysis, the aim of which is to record and evaluate the social added value created by the voucher programme as comprehensively as possible. The SROI analysis measures and evaluates not only the financial, but explicitly also the social impacts of the programme. The present analysis is based on the manual “Social Return on Investment Analysis. Measuring the Impact of Social Investment”, published by Then/ Schober/ Rauscher/ Kehl (2017). A key point is the identification of important stakeholders. For each stakeholder group, the invested input is compared to the achieved output and the outcome (impacts) in an impact value chain. This creates a complex impact model as a basis for further analysis. Subsequently, the impacts are verified, supplemented, quantified and finally, as far as possible and reasonable, monetarised, i.e. evaluated in monetary units.

Through this procedure, the monetary value of the aggregated impacts can ultimately be compared to the total input, available in monetary units. The resulting top indicator is the SROI value, which is a ratio indicator that shows how the monetised impacts are proportional to the money invested. For example, a value of 1:2 signals social impacts twice as valuable as the investments.

In the context of this study, the following research questions were posed and answered:

- *“What are the impacts of the “Employment Vouchers” programme of the Social Welfare Service of the Protestant Churches in Württemberg?”*
- *“To what extent (quantity) do the identified impacts occur?”*
- *“How can the identified and quantified impacts be monetised?”*
- *“What is the total monetised benefit of one euro invested in the voucher programme?”*
- *“Which Sustainable Development Goals (SDGs) will be achieved through the identified impacts?”*

As an **alternative scenario**, it is assumed that the voucher programme to be evaluated would not exist (*ceteris paribus*). It is assumed that some services could be substituted by other existing organisations or programmes, within the framework of the currently existing capacities, and would thus partly produce similar effects.

The study also shows the many different impacts of the voucher programme and their value. In particular, it identifies impacts for different groups that are involved with the voucher programme, so-called stakeholders. The following groups were designated as stakeholders: People who

¹ In German: „Beschäftigungsgutscheine... für langzeitarbeitslose Menschen“ bzw. „Beschäftigungsgutscheine“

² In German: „Kirche trotz Armut und Ausgrenzung“

³ In German: Die Evangelische Landeskirche in Württemberg

⁴ In German: Diakonisches Werk der evangelischen Kirchen in Württemberg



participated in the programme, employment companies and church congregations, colleagues of the programme participants, employment agencies and job centres, social insurance institutions, the state consisting of the individual regional authorities (federal government, federal states, districts and municipalities), suppliers, the personal and/or family environment of the participants, investors/ the regional church and employees of the Social Welfare Service Württemberg (SWSW).

In the course of the study, it became clear relatively quickly that, due to the data provided by the voucher programme as well as a satisfactory data situation in the secondary material area, a meaningful quantification and monetarisation of the impacts was possible in many cases. In particular, the self-conducted surveys of the programme participants at the end of the programme and of the employment companies often helped to quantify the impacts.

In total, on the basis of the surveys and calculations carried out here, **monetised impacts** for 2019 amount to **4,330,307 euros**. **This compares to investments of 937,061 euros**. By comparing the total investments of 2019 to the sum of the monetised impacts, the **SROI value is 4.62**. **This means that each invested euro creates impacts with a monetised equivalent value of 4.62 euros. The investments are thus returned more than fourfold as positive impacts on society as a whole. This underlines the high impact of the voucher programme.**

The distribution of the total impacts and total investments among the included stakeholders shows that the **programme participants** are **by far the largest beneficiaries** of the voucher programme. Other **major beneficiaries are the social insurance institutions** and **the employment agencies and job centres**. Together, these three stakeholders account for about 90% of the total impact.

An analysis of the **contribution of the voucher programme to the Sustainable Development Goals** shows that a large part of the social impacts of the programme are reflected in the SDGs. **The programme addresses 6 out of the 17 SDGs**, in particular the goals "Less inequality", "No poverty" and "Decent work and economic growth" and their respective sub-goals.

Within the framework of **two scenario calculations**, it is assumed that a few programme participants succeed in a sustainable and lasting reintegration into the labour market, which leads to the triggering of medium and long-term impacts for this small share of participants. These effects were not taken into account in the basic calculation in order to obtain a well-supported SROI value. If these impacts are nevertheless included in the calculations, **the SROI value increases to 6.02 if the impacts are extrapolated over the medium term, and even to 8.38 if long-term extrapolated impacts are included**. These are comparatively high values considering the small number of participants to whom the longer-lasting impacts were attributed. This study thus once again shows the importance and potential of sustainable support in terms of added social value.

Table 0-1 below presents an overall view of the investments and the social added value (monetised impacts) of the voucher programme, based on the analysis year 2019:



Table 0-1: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg CE SIV Programme in Germany) - Overall View

Stakeholder	Investment in the voucher programme		Impacts and social added value of the voucher programme		Share of total added value
Programme participants (job seekers)	Time; skills; willingness to be helped	-	e.g. future perspectives; additional income; daily routine; acquisition of professional as well as personal and social skills; mental strain	€ 3,368,996	77.80%
Social insurance institutions	N/A	-	e.g. additional social insurance contributions of the programme participants as well as the employees of the SWSW and the employment agencies	€ 280,342	6.47%
Employment agencies/ job centres	N/A	-	e.g. workload relief; saving on basic security benefits for programme participants who are subject to social insurance contributions	€ 264,210	6.10%
Employment companies and church congregations	Additional financial resources; time and personnel resources for support	€ 482,549	e.g. image improvement; network expansion; saving on recruitment costs	€ 206,716	4.77%
State (federal government, federal states, districts, municipalities)	Public subsidies	€ 159,676	e.g. additional tax and duty income through the employment of programme participants subject to social insurance contributions as well as the employees of the SWSW and the employment agencies	€ 117,139	2.71%
Work colleagues of the participants (key employees)	Time; Knowledge	-	e.g. sensitisation for the target group; income; workload relief; mental overload due to social and personal needs of the participants	€ 54,446	1.26%
Personal or family environment of the participants	N/A	-	e.g. stabilisation or improvement of the family situation; relief	€ 35,458	0.82%
Employees of the Social Welfare Service Württemberg	Time; Knowledge	-	e.g. income; broadening of horizon; positive feeling	€ 1,653	0.04%
Suppliers	Products/ Services	-	e.g. additional orders	€ 1,348	0.03%
Investors/ regional church	Financial resources (Church tax funds)	€ 294,835	Stakeholder is only considered on the input side		
SROI	€ 937,061		€ 4,330,307		4,62

The voucher programme is thus very effective with a return of 462% in terms of the financial investments made in the baseline calculation. If medium- or even long-term impacts are also taken into account in the analysis, the return on the programme rises to 602% in the medium-term scenario or even to 838% in the long-term scenario. These are particularly conservative calculations whose value is well secured downwards.



In summary, the voucher programme provides the programme participants with future perspectives, additional income as well as the acquisition of professional, personal and social skills. The biggest financiers of the programme, the employment companies and church congregations, also experience positive impacts such as image improvement, network expansion and facilitation in terms of time with regard to recruitment activities. The monetised social impacts of the voucher programme were more than four times the total financial investments made in 2019. The two scenario calculations show that, when the medium- and long-term impacts are taken into account, the monetised impacts are even more than six and eight times higher than the investments, respectively. Furthermore, the voucher programme makes a significant contribution to the achievement of the Sustainable Development Goals and thus generates socially and economically sustainable added value in addition to the monetised added value.



Content

PRELIMINARY REMARK	5
EXECUTIVE SUMMARY	7
LIST OF TABLES	13
LIST OF FIGURES	15
1. INTRODUCTION	16
1.1. Initial Situation	16
1.1.1. Problem Definition: Long-term Unemployment.....	16
1.1.2. Privately Financed Solution for Long-term Unemployment: Employment Vouchers	16
1.1.3. Transfer and Scaling at EU Level	17
1.1.4. Background to the Present Study.....	17
1.1. Aim of the Study	18
1.2. Structure of the Report	18
2. METHODOLOGICAL APPROACH	20
2.1. Impact Analysis	20
2.2. Social Return on Investment Analysis	21
3. SCOPE OF THE ANALYSIS	25
3.1. Conceptualisation	25
3.2. Identification of Stakeholders	25
3.3. Data Collection	28
4. ANALYSIS OF REVENUE AND EXPENDITURE	32
5. IMPACT CALCULATIONS	34
5.1. Alternative Scenario	34
5.2. Programme Participants (Job Seekers)	35
5.2.1. Impact Value Chain of the Programme Participants (Job Seekers).....	37
5.2.2. Calculation of the Stakeholder-Specific Monetised Impacts.....	39
5.3. Personal/ Family Environment of the Participants	47
5.3.1. Impact value Chain of the Personal/ Family Environment of the Participants.....	48
5.3.2. Calculation of the Stakeholder-Specific Monetised Impacts.....	48
5.4. Work Colleagues of the Participants (Key Employees)	49
5.4.1. Impact Value Chain of the Work Colleagues of the Participants (Key Employees)	49
5.4.2. Calculation of the Stakeholder-Specific Monetised Impacts.....	50



5.5. Employment Companies and Church Congregations	52
5.5.1. Impact Value Chain of the Employment Companies and Church Congregations	53
5.5.2. Calculation of the Stakeholder-Specific Monetised Impacts	54
5.6. Employees of the Social Welfare Service Württemberg.....	56
5.6.1. Impact Value Chain of the Employees of the Social Welfare Service Württemberg.....	57
5.6.2. Calculation of the Stakeholder-Specific Monetised Impacts	58
5.7. Employment Agencies/ Job Centres	59
5.7.1. Impact Value Chain of the Employment Agencies/ Job Centres	60
5.7.2. Calculation of the Stakeholder-Specific Monetised Impacts	60
5.8. Social Insurance Institutions.....	61
5.8.1. Impact Value Chain of the Social Insurance Institutions	62
5.8.2. Calculation of the Stakeholder-Specific Monetised Impacts	62
5.9. State (Federal Government, Federal States, Districts, Municipalities)	63
5.9.1. Impact Value Chain of the State (Federal Government, Federal States, Districts, Municipalities).....	64
5.9.2. Calculation of the Stakeholder-Specific Monetised Impacts	65
5.10. Suppliers	66
5.10.1. Impact Value Chain of the Suppliers	66
5.10.2. Calculation of the Stakeholder-Specific Monetised Impacts	67
5.11. Investors/ Regional Church	67
6. SROI VALUE - TOTAL CALCULATION	69
7. SCENARIO CALCULATIONS: EFFECT OF INCLUDING MEDIUM- AND LONG-TERM IMPACTS IN THE ANALYSIS	73
7.1. First Scenario Calculation: Medium-Term Extrapolation of the Social Added Value of the Voucher Programme	74
7.2. Second Scenario Calculation: Long-Term Extrapolation of the Social Added Value of the Voucher Programme	75
8. CONTRIBUTION OF THE VOUCHER PROGRAMME TO THE SUSTAINABLE DEVELOPMENT GOALS	78
9. SUMMARY	92
10. LIST OF REFERENCES	94
11. APPENDIX	99
11.1. Impact Value Chains.....	99



List of Tables

Table 0-1: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg CE SIV Programme in Germany) - Overall View.....	9
Table 3-1: Extent of the SROI Analysis.....	25
Table 3-2: Stakeholders Included.....	27
Table 3-3: Excluded Stakeholders	27
Table 3-4: Overview of Surveys Carried Out	30
Table 4-1: Revenue	33
Table 4-2: Expenditure.....	33
Table 5-1: Impact Value Chain of Programme Participants (Job Seekers).....	38
Table 5-2: Monetised Impacts of Programme Participants (Job Seekers).....	39
Table 5-3: Impact Value Chain of the Personal and Family Environment of the Participants.....	48
Table 5-4: Monetised Impacts of the Participants' Personal or Family Environment	48
Table 5-5: Impact Value Chain of the Work Colleagues of the Participants (Key Employees)	50
Table 5-6: Monetised Impacts of Participants' Work Colleagues (Key Employees)	50
Table 5-7: Impact Value Chain of Employment Companies and Church Congregations.....	54
Table 5-8: Monetised Impacts of Employment Companies and Church Congregations	54
Table 5-9: Impact Value Chain of the Employees of the Social Welfare Service Württemberg	58
Table 5-10: Monetised Impacts of the Employees of the Social Welfare Service Württemberg	58
Table 5-11: Impact Value Chain of the Employment agencies/ Job Centres	60
Table 5-12: Monetised Impacts of the Employment Agencies/ Job Centres.....	61
Table 5-13: Impact Value Chain of the Social Insurance Institutions.....	62
Table 5-14: Monetised Impacts of the Social Security Institutions.....	63
Table 5-15: Impact Value Chain of the State (Federal Government, Federal States, Districts, Municipalities).....	65
Table 5-16: Monetised Impacts of the State (Federal Government, Federal States, Districts, municipalities).....	65
Table 5-17: Impact Value Chain of the Suppliers.....	67
Table 5-18: Monetised Impacts of the Suppliers.....	67
Table 6-1: Calculation of SROI Value.....	69
Table 6-2: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg SIV Programme in Germany) - Overall View.....	69
Table 7-1: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg SIV Programme in Germany) – Overall View of the Medium-Term Scenario	74



Table 7-2: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg SIV Programme in Germany) - Overall View of the Long-term Scenario.....	76
Table 8-1: Contribution of the Voucher Programme to the SDGs	81
Table 11-1: Impact Value Chains	99



List of Figures

Figure 2-1: Impact Value Chain.....	20
Figure 2-2: SROI Analysis at a Glance.....	22
Figure 2-3: Basic Steps of an Impact Analysis	23
Figure 3-1: Stakeholders Relevant to the Analysis	26
Figure 6-1: Stakeholder Shares of Total Investments and Total Monetised Impacts Including Detailed View.....	71



1. Introduction

1.1. Initial Situation

1.1.1. Problem Definition: Long-term Unemployment

According to §18 of the German Social Code Book III (in German: Sozialgesetzbuch/ SGB III), long-term unemployed persons are defined as unemployed persons who have been unemployed for one year or longer. Frequent reasons for long-term unemployment are individual risk factors such as a loss of employment at an older age or a variety of health restrictions that make it difficult to place the persons concerned in employment (cf. Schobesberger/ Tamesberger 2018: 170f.). At the same time, the mindset of many employers is also an obstacle to the reintegration of the long-term unemployed into the labour market. Nüß (2017: 22) shows that the probability of being invited to a job interview decreases with increasing duration of unemployment. After ten months in particular, a clear decline can be observed, indicating that particularly the long-term unemployed have difficulties finding their way back into the labour market.

Furthermore, literature shows that long-term unemployment brings with it a variety of negative consequences, such as the risk of poverty for those affected and their immediate family members, as well as a decline in their physical and mental health and a general impairment of life satisfaction. At the societal level, long-term unemployment leads to stigmatisation and social isolation (cf. Nüß 2017: 1; Schobesberger/ Tamesberger 2018: 174f).

1.1.2. Privately Financed Solution for Long-term Unemployment: Employment Vouchers

For the reasons mentioned above, it is particularly important to take appropriate measures to counteract the phenomenon of long-term unemployment. In pursuit of this mission, the Evangelical-Lutheran Regional Church in Württemberg and the Social Welfare Service of the Protestant Churches in Württemberg launched the "Employment Vouchers... for Long-term Unemployed People" (in German: "Beschäftigungsgutscheine... für langzeitarbeitslose Menschen") support programme in 2013 to support this target group. The programme uses church tax funds and thus shows possibilities for privately financed labour market instruments. By means of this programme, the long-term unemployed are to receive direct and low-threshold support and diaconal employment enterprises as well as church congregations are sensitised to people in this life situation (cf. Diakonisches Werk Württemberg 2016: 2). The programme also aims to have an external impact, to send a clear signal to politicians to create more publicly funded employment for this target group (cf. *ibid*: 26).

Building on the success of the "Employment Vouchers" support programme, the purpose of the vouchers was expanded to generally promote the social participation of the long-term unemployed. Thus, the successor programme of the Evangelical-Lutheran Regional Church and the Social Welfare Service in Württemberg (SWSW), "Church in spite of Poverty and Exclusion" (in German: "Kirche trotz Armut und Ausgrenzung"), was created with the two support tracks: "Participation Vouchers for Employment" (in German: "Teilhabegutscheine Beschäftigung") and "Participation Vouchers for Leisure, Culture and Education" (in German: "Teilhabegutscheine Freizeit, Kultur und Bildung") (cf. Diakonie Württemberg, n.d.). The latter area of activities was considered an important and useful addition to the original objective with a stronger focus on employment. For this target group, a return



to the labour market requires a number of intermediate steps due to special needs, such as the creation of a daily routine and the strengthening of social contacts (cf. Diakonisches Werk Württemberg 2016: 26). After seven years, the voucher programme of the SWSW was terminated. The last grants will expire in 2021 (cf. Diakonie Württemberg n.d.).

1.1.3. Transfer and Scaling at EU Level

In a next step, the Social Welfare Service of the Protestant Churches in Württemberg decided to share experiences gained in the voucher programme with ten selected European partners and to scale up the voucher programme in Central Europe. This is the main objective of the Interreg Central Europe (CE) project "Social Impact Voucher" (SIV)⁵, which is currently being implemented in eight partner countries in Central Europe. Specifically, eight voucher programmes are being piloted in Germany, Croatia, Austria, Poland, Slovakia, Slovenia, the Czech Republic and Hungary, following the predecessor project of the SWSW. The concepts of the voucher programmes were adapted to the framework conditions on the labour market in the respective partner countries, but all are addressing socially disadvantaged target groups, such as the long-term unemployed, people with disabilities, older people, single parents, the poorly educated or those affected by structural unemployment in underdeveloped rural regions. Another common feature of all voucher programmes can be observed with regard to funding, as all programmes rely on purely private funding or on a mixture of private and public funds.

1.1.4. Background to the Present Study

Within the framework of the Interreg SIV project, an impact analysis of one of the piloted voucher programmes from the partner countries is planned. The voucher programme of the Social Welfare Service of the Protestant Churches in Württemberg, which was already at an advanced stage of implementation at the time of the analysis, was selected for this purpose.

This study is conducted by the Competence Center for Nonprofit Organisations and Social Entrepreneurship of the Vienna University of Economics and Business Administration (WU), one of the partners in the SIV project consortium. Specifically, the method of Social Return on Investment (SROI) analysis is used. This makes the overall social added value generated by the voucher programme visible. In business administration, the calculation of economic indicators to determine values is a common procedure. In order to be able to depict the entire field of activities as well as the social impacts generated by non-profit organisations and their programmes, concepts were developed that also take social factors into account, in addition to economic ones. This is what distinguishes the SROI analysis - a special form of impact analysis - in particular. Consequently, it attempts to make the economic and social benefits of investments in organisations and their programmes tangible. For this reason, the SROI model is applied in the following in order to be able to assess the overall social

⁵ The Interreg CE "Social Impact Voucher" (abbreviated SIV) project started in March 2019 and will run until February 2022. Within the project, a consortium of eleven partners from eight Central European countries is developing novel and innovative instruments aimed at promoting the labour market integration of socially disadvantaged persons with increased involvement of employers as well as at creating privately financed funding opportunities for these instruments. The consortium consists of the following project partners: Germany (Sozialunternehmen Neue Arbeit Stuttgart - Lead Partner; Diakonisches Werk der evangelischen Kirche in Württemberg e.V.); Croatia (ZEF - Zadruga za etično financiranje); Austria (Caritas der Erzdiözese Wien; Kompetenzzentrum für Nonprofit Organisationen und Social Entrepreneurship der Wirtschaftsuniversität WU Wien); Poland (CFF - Cooperation Fund Foundation; RARR - Rzeszow Regional Development Agency); Slovakia (Centire); Slovenia (Sklad 05 - ustanova za družbene naložbe); Czech Republic (CpKP - Centre for Community Organizing Northern Moravia); Hungary (IFKA - Iparfejlesztési Közhasznú Nonprofit Kft.). Further information on the Interreg CE SIV project is available here: <https://www.interreg-central.eu/Content.Node/SIV-.html> (last access: 09.08.2021).



added value of the voucher programme as well as the economic and social profits for the individual stakeholders involved.

The NPO & SE Competence Center has been dealing with the question of social impacts of projects, programmes and organisations for many years and has published several publications on this topic (Grünhaus/ Rauscher 2021; Schober/ Rauscher 2014a; Schober/ Rauscher 2014b; Schober/ Rauscher/ Millner 2013). The Social Return on Investment (SROI) analysis is a very innovative and prominent form of impact analysis. Together with colleagues from Heidelberg, the NPO & SE Competence Center has significantly developed this impact analysis method and published the current English- and German-language handbook on the topic of "Social Return on Investment" (Then et al. 2017; Schober/ Then 2015).

1.1. Aim of the Study

The aim of this study is to present the social and economic impacts of the voucher programme and to carry out a monetary evaluation of the impacts in order to show the overall social significance of the programme. The monetised impacts were compared to the investments in the project in the sense of a Social Return On Investment analysis (SROI analysis).

The analysis period of the present impact analysis covers the year 2019, which means that the monetised impacts of the stakeholders refer to this year.

In the context of this study, the following research questions were posed and answered:

Research question 1: *"What impacts does the "Employment Vouchers" support programme of the Social Welfare Service of the Protestant Churches in Württemberg have?"*

Research question 2: *"To what extent (quantity) do the identified impacts occur?"*

Research question 3: *"How can the identified and quantified impacts be monetised?"*

Research question 4: *"What is the total monetised benefit of one euro invested in the voucher programme?"*

Research question 5: *"Which Sustainable Development Goals (SDGs) are achieved through the identified impacts?"*

This SROI analysis always considers the impacts on the basis of an **alternative scenario**. In the present case, it is assumed as an alternative scenario that the voucher programme to be evaluated does not exist (*ceteris paribus*). In this case, it is assumed that some services could be taken over by other existing organisations or programmes addressing similar target groups within the framework of the currently existing capacities.

1.2. Structure of the Report

This report consists of an executive summary, nine chapters and a list of sources. It is supplemented by an appendix that presents the impact model and the corresponding impact value chains, and a data table that describes the data used and its sources.



The introduction in chapter 1 contains the initial situation, the description of the voucher programme and its concrete implementation, as well as the objectives of the present study. Chapter 2 describes the methodological approach and explains the Social Return on Investment (SROI) analysis. Chapter 3 presents the scope of the analysis, the stakeholders considered and the data collection, while Chapter 4 analyses the income and expenditure of the voucher programme, referring to the observation year 2019. The impact calculations are subsequently presented in Chapter 5 and its respective sub-chapters. These chapters form the core of the analysis and contain the calculations of the impacts per stakeholder. This means that the benefits, the impact value chains and the calculations of the monetised impacts per stakeholder are presented. Subsequently, the SROI value is calculated in Chapter 6 and two scenario calculations are made in Chapter 7. Chapter 8 discusses the identified impacts in connection with the Sustainable Development Goals (SDGs) and shows the contribution of the voucher programme to the achievement of the SDGs. Chapter 9 summarises the study. The list of sources and the appendix in chapters 10 and 11 complete the study report.

2. Methodological Approach

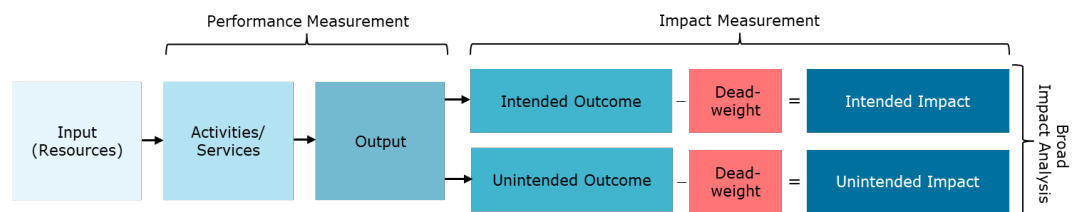
2.1. Impact Analysis

Impacts, impact analysis, impact measurement and social impact are trending topics. As Schober/Rauscher (2014a) show, the topic of impacts and impact analysis is being discussed in evaluation research, in the field of accounting, environmental and social impact assessment, NPO research, in connection with social entrepreneurship and with regard to the topic of corporate social responsibility (CSR) or ethics in companies.

However, there are a number of analytical methods that claim to identify and/or measure and/or evaluate impact. Some of these methods come from completely different traditions or subject areas and therefore also have different focuses in terms of content and concept. Grünhaus/Rauscher (2021: 72) provide an overview of selected methods.

Many methods – among them the SROI analysis applied here (see Chapter 2.2) – are based on thinking in terms of impact value chains. Such an impact value chain is shown below in Figure 2-1 below.

Figure 2-1: Impact Value Chain



Source: own representation, based on Grünhaus/ Rauscher 2021: 6

In order to fulfil a certain mission, the resources invested in the organisation (**input**) are regularly used to regularly implement activities that produce **services** of various kinds. This already shows the difference between achievements and impacts. As a rule, services are not created as an end in themselves, but serve to achieve the impacts defined in the mission. Impact thus unfolds from the creation of services. Services are upstream of impacts. The **output** represents the extent of the services provided. If the service is counselling for programme participants, the output is the number of counselling hours.

In contrast, **outcome** is defined as the positive and/or negative changes that can be observed in beneficiaries or affected persons after the activity or service has been performed or consumed (e.g. people, groups, society) or in the environment. If the focus is on outcome, the situation becomes even more complex. Outcome can be intended or unintended. If outcomes are intended, i.e. essential for the desired success, it is a matter of planned goal-oriented action. If they are unintended, they may nevertheless be significant and have a positive or negative influence on the overall impact of the activities or services carried out. This is of central relevance with regard to the type and breadth of any impact analysis. If the focus is only on intended impacts, the approach is goal-based. This inevitably has a narrower focus and can only make statements on individual impact dimensions. Moreover, (impact) goals are usually established along desirable categories and negative impacts are consciously or unconsciously ignored.

Deadweight refers to those impacts that would have occurred anyway, even without the concrete activities. In this context, evaluation literature also refers to the programme impact



(Rossi/Lipse/Freeman 2004: 207) or counterfactual evaluation. Consequently, impact that would have happened anyway must be subtracted from the outcome in order to obtain the impact that is generated exclusively by the organisation or the project.

Only if unintended and negative impacts as well as deadweight are included in the analysis, a comprehensive assessment in the sense of an overall impact assessment can be assumed. A broad impact analysis therefore always includes an examination of intended and unintended impact. The SROI analysis is such a broad form of impact analysis.

The outlined **impact value chain** is established for each stakeholder of the analysed project, programme or organisation. This logical chain shows what a stakeholder invests (input), what activities are carried out with the resources, what output is produced and what outcome (gross and net) is ultimately achieved for the stakeholder. The aggregated stakeholder impact value chains of the stakeholders represent the **impact model** of the analysed organisation or programme.

Impacts unfold as consequences of actions or services in many ways. As a rule, they are not one-dimensional. For example, curing the illness of a particular person has consequences not only for the physical health of the person concerned, but also economic and social consequences. There will be, for example, more or less follow-up costs in the health care system and the social contacts of the cured person will increase.

Impacts can thus take place in different analytical dimensions. At an aggregated level, these can be the following six dimensions (Rauscher et al. 2015: 48):

- cultural
- political
- social
- economic
- ecological
- psychologicay and physiological

The identified impacts of NPOs or other organisations, companies or individuals can therefore be located in one or more of these content-related dimensions. In addition, the temporal and structural dimensions also play a role.

The impacts develop social relevance if they either affect many individuals and therefore become relevant by virtue of their breadth, or satisfy collective needs. In turn, core social impacts are likely to be achieved if they have a direct positive impact on widely accepted values or generally accepted norms (Grünhaus/ Rauscher 2021).

2.2. Social Return on Investment Analysis

The present evaluation was carried out by means of a Social Return on Investment (SROI) analysis, the aim of which is to assess the social added value created by the voucher programme as comprehensively as possible.

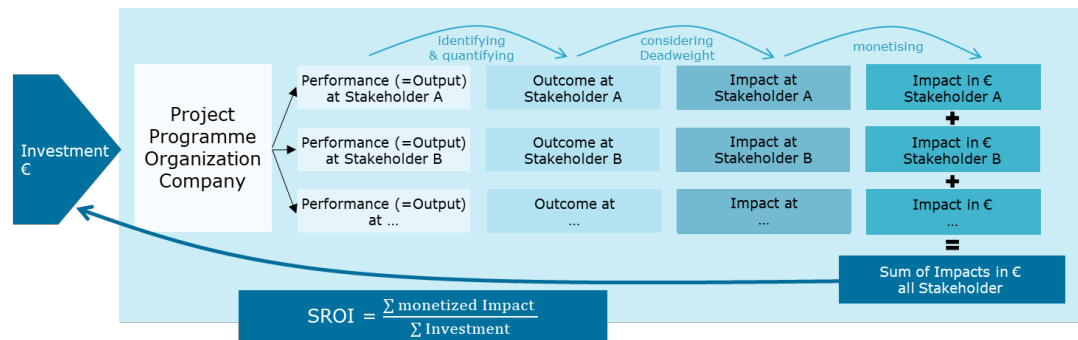
The approach of the SROI analysis is similar to conventional cost-benefit analyses, which in some forms also represent benefits in monetary units (cost-benefit analyses; CBA). However, SROI analyses are much broader and explicitly consider the societal impacts of a number of stakeholders, whereas CBA focuses primarily on individual impact dimensions and stakeholders. With the help of the SROI analysis, the social impacts of the voucher programme are explicitly quantified and



evaluated in addition to the financial impacts. The SROI analysis is currently the most widely used form of comprehensive impact analysis.

In the context of an SROI analysis, the impact model, i.e. the sum of the identified impact value chains with causal relationships, is drawn up for a specific project, programme or organisation. In this specific case, it is the voucher programme of the Social Welfare Service Württemberg. The identified impacts in the individual impact value chains are **quantified** and, where possible, **monetised**. The SROI analysis essentially follows the approach of comparing the impacts expressed in monetary units with the capital invested there, where possible. The result is presented in the form of a highly aggregated indicator, the **SROI value**. Here, the focus is strongly on the stakeholders who receive a specific service or product, which in turn triggers impacts. The following Figure 2-2 shows this basic relationship.

Figure 2-2: SROI Analysis at a Glance



Source: Grünhaus/ Rauscher 2021: 64

Specifically, a certain amount of money flows into a certain analysed organisation or programme, in this case the voucher programme. These investments are used to provide services for different stakeholders, for example the participating unemployed. However, the services provided are not an end in themselves, but make a difference. For example, the state saves resources in the form of basic security and receives additional tax and contribution revenues, while the programme participants acquire additional skills and benefit from an improved daily routine. These outcomes must first be identified and then quantified in the SROI analysis. It is therefore important to consider how many people no longer need to be paid basic income support or how many programme participants acquire additional skills in the course of the measure.

The quantified outcomes are then evaluated in monetary units in an SROI analysis using a variety of methods. Schober (2015) provides an overview of common procedures. The model thus explicitly tries to include non-pecuniary benefits, such as the improved daily routine of the programme participants through the additionally acquired skills.

In principle, when identifying, quantifying and monetising the outcome, it is always important to consider whether, in the event of the non-existence of the observed intervention, alternative options might not have existed that would have produced the same or similar benefits and impacts. The question asked here is whether, in the case of the non-existence of the voucher programme, all stakeholders would actually have none of the identified outcomes. Thus, the SROI analysis focuses on the net outcomes or impact, as described in Chapter 2.1.

At the end of the analysis, once the net impacts of stakeholders have been identified, measured and monetised, they are added up and compared to resources invested, which are usually financial ones. The resulting top indicator is the **SROI value**, which indicates how the monetised impacts are

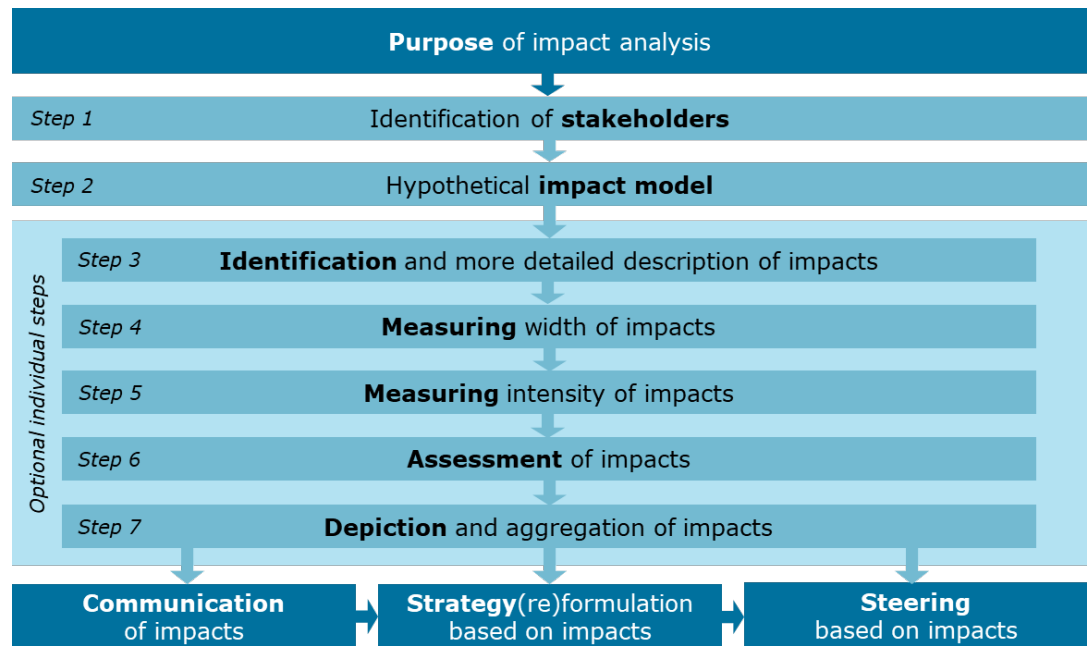


proportional to the money invested. A value of 1:2 signals social impacts twice as valuable as investments.

In summary, at the end of the SROI analysis there is a monetary value that indicates which monetary and monetarily valued returns result from one euro invested in the voucher programme of the Social Welfare Service Württemberg.

The analysis conducted here is based on the following approach proposed by Then/Schober (2015: 221), which was further developed by Grünhaus/Rauscher (2021). This model focuses on the stakeholders and the impacts generated for them by the programme. This entails the following:

Figure 2-3: Basic Steps of an Impact Analysis



Source: own representation, based on Then/ Schober 2015: 221 & Grünhaus/ Rauscher 2021: 18

The SROI analysis is therefore a strongly **stakeholder-focused** approach. First, the relevant stakeholders of the analysed programme, organisation or company, here the voucher programme, are identified (see chapter 3.2) and their input is determined. Next, hypothetically and on the basis of prior knowledge and existing literature, it is considered which positive and negative social impacts could occur among the stakeholders. Qualitative and quantitative surveys are conducted to ascertain whether the presumed impacts actually occur and what other impacts, if any, exist in addition. In further steps, the outcomes and impacts are quantified and monetised. In order to measure and monetise the impacts, they are assigned meaningful indicators, backed up with relevant data. In this step, verbally described impacts are "translated" into various indicators. So-called "**proxy indicators or proxies**" are frequently used, which attempt to quantify or monetise the impacts in an approximate way. Proxies are auxiliary constructions that represent variables that cannot be directly measured and/or monetised as accurately as possible.

The type of monetarisation used here is described in the corresponding subchapter for the respective stakeholders. The alternative scenario is also relevant for the calculation of the total values so that a realistic quantification is given. The definition of the alternative scenario is discussed in more detail in chapter 5.1.



At the end of the SROI analysis, the monetised impacts are aggregated and compared to the input to show the SROI value. Non-monetised impacts are listed separately.

An SROI analysis can be carried out as forecast or retrospectively as an evaluation. Since the observation period was set to 2019, an ex-post analysis in the sense of an evaluation was carried out. As far as the data collection for the monetary evaluation and calculation of the SROI value is concerned, data from this period with specific reference to the ten stakeholders considered in the analysis were researched and collected where available. The decision for this period was made in order to analyse and map the impact of the voucher programme in the course of its implementation as part of the Interreg CE SIV programme, yet independently of the Covid-19 pandemic. If impacts are shared by several stakeholders or are covered by other impacts that have already been monetised, as is the case, for example, with the stabilisation/ improvement of the family situation of the programme participants, the impacts (outcome) are only attributed to one stakeholder or divided proportionately or only one impact is monetised in order to avoid inadmissible double counting.



3. Scope of the Analysis

3.1. Conceptualisation

This SROI analysis at hand refers to the activities of the support programme "Employment Vouchers... for Long-term Unemployed People" as well as of the follow-up programme "Church in spite of Poverty and Exklusion" of the Social Welfare Service Württemberg, which is implemented within the framework of the Interreg CE "Social Impact Voucher" (SIV) project in Germany.

The support programme started in 2013 and had a total duration of seven years. However, the analysis period covers only the year 2019. This means that the total added value of the stakeholders is only related to this single year. Two scenario calculations show how the total added value increases in the medium and long term. As part of the data collection for the monetary assessment and calculation of the SROI value, the most current data possible from this period was used.

If two or more stakeholders pursue at least partly the same goals or are affected by the same impacts, the impacts may only be attributed to one stakeholder or the impacts must be distributed among the stakeholders in order to avoid double counting. The same also applies if impacts are covered by other impacts that have already been monetised. In this case, too, the monetised impacts are only taken into account once.

Table 3-1: Extent of the SROI Analysis

Subject of analysis	The "Employment Vouchers... for Long-term Unemployed People" support programme and the follow-up programme "Church in spite of Poverty and Exklusion" of the Social Welfare Service Württemberg (<i>The Interreg CE "Social Impact Voucher" (SIV) Programme in Germany</i>)
Project Management Agency	Interreg Central Europe (CE)
Duration of the analysis	twelve months
Calculation period	<u>Base calculation</u> : one year (2019) <u>Scenario calculations</u> : medium-term (5 years) and long-term projection (10 years or average life span)

3.2. Identification of Stakeholders

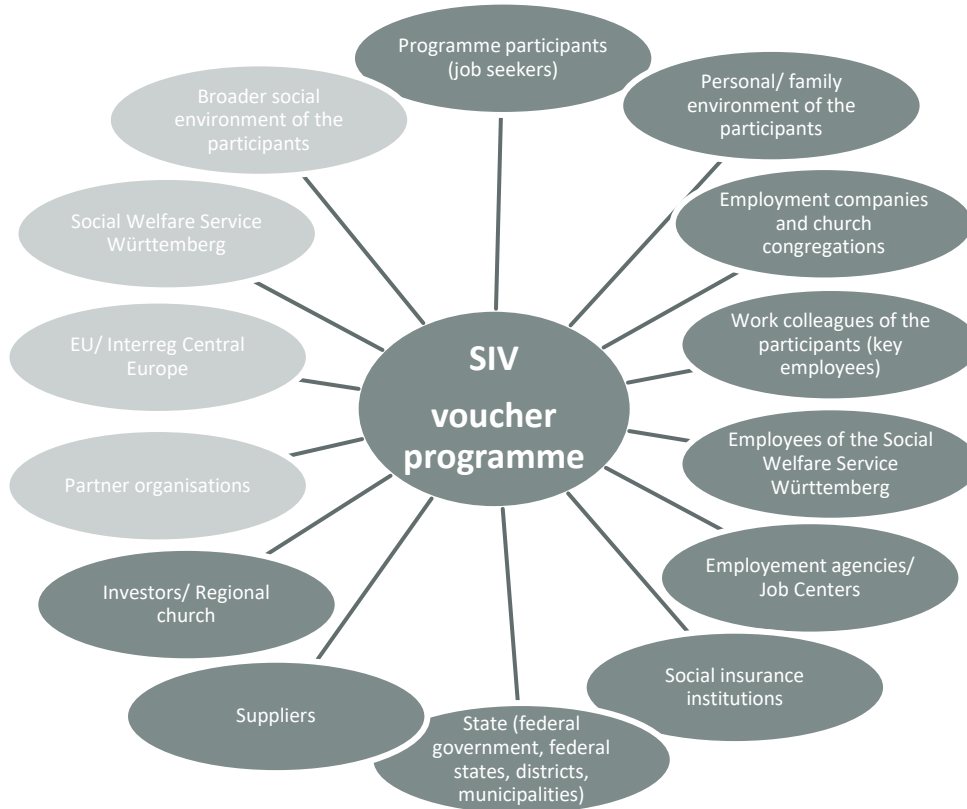
As outlined in Chapter 2.2, stakeholder perspective is central to the SROI analysis, which is why the first step was to identify the key stakeholders for the analysis. This refers to all those groups that particularly benefit from the services and associated impacts of the voucher programme.

After discussions with the project partners and a review of the existing secondary material, the relevant stakeholders were identified. In the course of the analysis, the stakeholders to be included in the analysis were fixed. The decisive factor was that they make a significant contribution to the design and implementation of the voucher programme or derive a significant benefit from the programme. If these criteria did not apply, the stakeholders were excluded from the analysis. The **identified stakeholders** are listed in Figure 3-1 below.



Figure 3-1: Stakeholders Relevant to the Analysis⁶

Source: own representation



Within the framework of the SROI analysis, impacts must first be identified and then quantified. Attention must therefore be paid to which are the most important stakeholders for the voucher programme and in which content-related and structural dimensions they benefit from the programme. Table 3-2 below briefly describes the individual stakeholders and gives reasons for their inclusion in the analysis. Chapter 5 then describes each stakeholder in more detail and presents the actual benefits determined on the basis of the empirical surveys and the findings from secondary sources, as well as the quantification and monetisation of the impacts.

⁶ Note: Stakeholders highlighted in dark represent included stakeholders. Stakeholders excluded from the analysis are highlighted in light.



Table 3-2: Stakeholders Included

Stakeholders included	Main reasons for inclusion (benefits)
Programme participants (job seekers)	They benefit from improved future perspectives, income, daily routine, acquisition of skills, practical work experience through support and employment. As recipients of the voucher programme, the participants are also the main beneficiaries of the intervention. In general, the programme has an impact on various areas of life, such as the family situation, leisure time activities and health.
Personal/ family environment of the participants	Like the programme participants themselves, they also benefit from an improvement in their family situation.
Employment companies and church congregations	Benefit from image enhancement, network expansion and workload reduction in recruitment activities, among other things.
Work colleagues of the participants (key employees)	Benefit from, among other things, awareness raising for the target group, income, positive feeling through meaningful activity as well as work relief.
Employees of the Social Welfare Service Württemberg	Benefit from, among other things, awareness raising for the target group, positive feeling through meaningful activity and income.
Employment agencies/ Job centres	Benefits include workload reduction by saving on placement activities for programme participants.
Social insurance institutions	Benefit from additional social insurance contributions.
State (federal government, federal states, districts, municipalities)	Benefits from additional tax and duty revenue and savings on basic welfare.
Suppliers	Profit from additional orders.
Investors/ regional church	Main donor, is therefore only considered on the input side in the analysis.

In general, stakeholders are excluded from an SROI analysis if it becomes apparent in the course of the analysis that there are no relevant impacts or the survey effort is too great in relation to the presumed benefits due to insufficient data or the effort for empirical surveys.

In the present case, some stakeholders were excluded who are only marginally involved in the voucher programme. Table 3-3 below lists these groups and the reasons for their exclusion.

Table 3-3: Excluded Stakeholders

Excluded stakeholders	Reasons for exclusion
Partner organisations	E.g. the Interreg CE SIV project partners and external cooperation partners that benefit from knowledge transfer and networking. However, this occurs later in the course of the Interreg CE SIV project through scaling and dissemination activities and consequently cannot be attributed to the activities of the voucher programme in the analysis period (the year 2019). The stakeholder is therefore excluded from the analysis.
EU/ Interreg Central Europe	Excluded, as impacts for the Interreg CE programme only occur later in the course of the implementation of the SIV project and thus cannot be attributed to the activities of the voucher programme in the analysis period (the year



	2019). Probably benefits from further development of the Central European region through scaling of innovative pilot projects and their transnational transfer within the region.
Social Welfare Service Württemberg	Exceeds the scope of the analysis, therefore excluded. The benefit can hardly be assessed due to the lack of an empirical basis. In addition, the benefit would presumably be subject to a very high deadweight, which would largely also be generated by any alternative programme of the Social Welfare Service Württemberg for this target group. The Social Welfare Service Württemberg benefits from fulfilling its social care mandate of helping people in need and highlighting social gaps, and from putting the issues of unemployment, poverty and social exclusion more firmly on the political agenda. This is already covered by the evaluation of the impact on the individual stakeholders (e.g. programme participants and their personal and family environment). Furthermore, the Social Welfare Service Württemberg also benefits from the promotion of its own network of diaconal employment enterprises and church congregations through their support and involvement in the voucher programme, impacts that have already been assessed with this stakeholder.
Broader social environment of the participants	Exceeds the scope of the analysis, therefore excluded. The benefits do not play a decisive role in the analysis because the voucher programme is not a nationwide offer and thus has a relatively small reach. People from the neighbourhood where voucher scheme participants are employed are likely to benefit from awareness raising on the issues of unemployment, poverty and social exclusion. Awareness of the contribution that the participants make to the communities through their employment is raised and thus acceptance of this target group is increased.

All in all, the present analysis can be described as comprehensive with regard to the stakeholder groups and impacts considered.

3.3. Data Collection

The overall social impacts of the "Employment Vouchers" support programme first had to be identified and then quantified. In addition to using secondary data that was either researched or previously collected by SWSW for the purpose of self-evaluation, various methods of data collection for primary surveys were additionally used for this purpose within the framework of the present study. An overview of which methods were used to collect data per stakeholder group as well as information on the number of respondents per stakeholder group can be found in Table 3-4 below. Due to the subject matter, in addition to a comprehensive secondary data research, mainly personal interviews and telephone interviews with representatives of the central stakeholder groups were conducted. In addition, a quantitative telephone survey of the employment companies and church congregations was conducted, as well as a quantitative written survey of the programme participants at the end of employment.

A total of **nine semi-structured, guideline-based interviews** were conducted with representatives of the stakeholder groups of programme participants, employment companies and church congregations as well as the SWSW and the regional church. Five interviews were conducted in person in August 2020 in Stuttgart. The remaining four interviews took place by telephone between September 2020 and March 2021. All interviews were recorded and fully or partially transcribed. From this, some of the impacts and benefits of the voucher programme were derived. The respective



number of interviews per stakeholder group resulted from the necessary number until a theoretical saturation with information occurred, following a qualitative research paradigm (Flick 2002). In other words, if an additional interview did not yield any new, relevant information, the survey process was stopped.

Another important source of data for the present analysis was the **financial and output data** on the implementation of the voucher programme in 2019, which was collected directly from the SWSW using a quantitative data collection form.

A **structured telephone survey** was conducted for the stakeholder group of employment companies and church congregations in February and March 2021. All employers who employed programme participants in the analysis period, i.e. in 2019, were invited to participate in the survey. The content of the survey focused on the collection of information on additional costs that directly incurred for the employers as a result of the voucher programme, as well as performance indicators to illustrate the activities of the employers within the framework of the voucher programme. This data was used as a basis for extrapolating the outputs and the financial expenditure of the employers to the population in the analysis period. Furthermore, impact indicators for the benefits that accrued to the employment companies and their employees, as well as to a limited extent to the programme participants themselves, were also recorded in the context of this survey. In total, representatives of 31 employers were contacted, twelve of whom agreed to be interviewed. Thus, the response rate was 39%. The employers included in this sample employed 71% of all programme participants involved in the voucher programme in 2019. This means that the data collected in this survey provides information on slightly less than half of the employers and more than two of the employed programme participants in the analysis period, which is a satisfactory basis for extrapolations (Telephone Survey of Employment Companies and Church Congregations, Own Survey).

The impacts of the programme participants were comprehensively surveyed in a **written offboarding survey** in May and June 2021. The thematic focus of the survey included the impacts of participation in the voucher programme on the work situation, leisure activities, social environment as well as on the current living conditions and future perspectives of the programme participants. These data were mainly used to quantify the impacts identified in the course of the guideline interviews. The programme participants of the last, currently expiring award round of the employment vouchers, which started in June 2020, were addressed - a total of 73 people. The questionnaires were either filled out by the programme participants themselves or together with representatives of the employment companies and church congregations in the course of personal interviews. A total of 47 evaluable questionnaires were returned, which corresponds to a response rate of 64% (Offboarding Survey of Programme Participants 2021, Own Survey).

Furthermore, **programme documents and internal documents** of the SWSW and of individual stakeholders were consulted and data and information from **intensive research** were used. The latter included literature and internet research, specific telephone and personal conversations as well as e-mail correspondence to gather information on the respective topic area.



Table 3-4: Overview of Surveys Carried Out

Stakeholder	Information retrieval method	Number of qualitative respondents per group
Programme participants (job seekers)	Face-to-face and telephone interviews with programme participants Interviews in person and by telephone with employees of the SWSW, representatives of the employment companies and church congregations Telephone survey of employment companies and church congregations Offboarding survey of programme participants Analysis of documents and secondary data Research	3 programme participants
Personal/ family environment of the participants	Face-to-face and telephone interviews with programme participants Interviews in person and by telephone with employees of the SWSW, representatives of the employment companies and church congregations Telephone survey of employment companies and church congregations Offboarding survey of programme participants Analysis of documents and secondary data Research	-
Employment companies and church congregations	Interviews in person and by telephone with employees of the SWSW, representatives of the employment companies and church congregations. Telephone survey of employment companies and church congregations Document and secondary data analysis Research	3 representatives of the employment companies
Work colleagues of the participants (key employees)	Interviews in person and by telephone with employees of the SWSW, representatives of the employment companies and church congregations Telephone survey of employment companies and church congregations Analysis of documents and secondary data Research	-
Employees of the Social Welfare Service Württemberg	Interviews in person and by telephone with employees of the SWSW Analysis of documents and secondary data Research	2 employees of the Social Welfare Service Württemberg
Employment agencies/ Job centres	Analysis of documents and secondary data Research	-
Social insurance institutions	Analysis of documents and secondary data	-



	Research	
State (federal government, federal states, districts, municipalities)	Analysis of documents and secondary data Research	-
Investors/ regional church	Interviews in person and by telephone with employees of the SWSW, representatives of the regional church and the regional synod Analysis of documents and secondary data	1 representative of the regional synod
Suppliers	Analysis of documents and secondary data	-



4. Analysis of Revenue and Expenditure

In order to be able to calculate the Social Return on Investment, all financial resources expended to operate the voucher programme must be determined. It is also important to identify expenses that are directly related to impacts. For this purpose, data on income and expenditure for the implementation of the voucher programme were provided by SWSW. The voucher programme was financed by the regional church from church tax funds. The majority of these financial resources were used for the payment of the employment vouchers, a small proportion was used to cover the personnel and material expenses incurred by the SWSW for the administration and implementation of the voucher programme. The breakdown by expense category was calculated using a distribution key determined by the SWSW. Thus, the expenses included in the annual statement for the analysis year 2019 were allocated proportionately to the voucher programme using this distribution key. These data were collected by means of an Excel questionnaire.

In addition to the funds provided by the SWSW to finance the vouchers, the employment companies also had other sources of income to finance the voucher programme, but at the same time had to bear part of the expenses incurred for the voucher programme themselves. Since the vouchers were capped at a maximum amount of 500 euros per month, the employment companies had to pay for the uncovered personnel expenses themselves, especially for jobs subject to social insurance contributions, either through income from public subsidies or from other sources of their own funding. This financial data was partially collected in the telephone survey of employment companies and church congregations. Based on this data, the total income and expenditure of the employment companies for the implementation of the voucher programme in the analysis year 2019 was extrapolated. This was necessary because it was not possible to reach all employment companies that employed persons under the voucher programme in 2019 and it was necessary for the SROI analysis to determine the total input as well as expenditure for the voucher programme in the analysis period. For the extrapolation, the total number of voucher recipients in the analysis period was taken into account, subdivided according to employment type, such as jobs subject to social insurance contributions, mini-jobs or voluntary employment, as well as the average duration of support per voucher recipient.

In total, the voucher programme generated 937,061 euros in revenue in 2019 and incurred expenditure of a similar amount of 936,608 euros. Table 4-1 below shows the breakdown of the voucher programme's income by relevant subcategories.



Table 4-1: Revenue

Type of revenue	Amount of revenue	Share of revenue in %
Income of the Social Welfare Service Württemberg from the regional church for the voucher programme (from church tax funds)	€ 294,835	31.5%
Other income of the employment companies for the programme participants (e.g. from public funding).	€ 159,676	17.0%
Other income of the employment companies used for the employment of programme participants (e.g. from their own turnover, other sources).	€ 482,549	51.5%
Total revenue	€ 937,061	100%

Source: Survey of Financial Data at the SWSW 2020, Telephone Survey of Employment Companies and Church Congregations, own calculations and projections.

It is clear that the voucher programme was only financed to a small extent (31.5%) from church tax funds used for the vouchers - the employment companies had to pay for the remaining funds themselves. The income of the employment agencies from public subsidies (17.0%), but especially income from other, unspecified own sources (51.5%), represent further significant sources of funding.

On the expense side, as Table 4-2 shows, the expenses for net salaries as well as taxes and duties are of great importance for the voucher programme, accounting for 49.3% and 49.7% of the expenses respectively. Material expenses, which mainly include the costs of materials and other purchased services, are in third place with 0.7%. The remaining 0.3% are other expenses, such as apportionments.

Table 4-2: Expenditure

Type of expenditure	Amount of the expense	Share of expenses in %
Expenditure for total net salaries (of the Social Welfare Service Württemberg and the employment companies for programme participants, for key employees)	€ 462,111	49.3%
Taxes and duties	€ 465,035	49.7%
Material expenses for the voucher programme	€ 6,742	0.7%
Other expenses (e.g. allocations to personnel and material costs)	€ 2,719	0.3%
Total expenditure	€ 936,608	100%

Source: Survey of Financial Data at the SWSW 2020, Telephone Survey of Employment Companies and Church Congregations, own calculations and projections.



5. Impact Calculations

5.1. Alternative Scenario

As already described in Chapter 1.3, this SROI analysis always calculates the impacts on the basis of an alternative scenario. In the present case, *ceteris paribus*, this is the complete absence of the voucher programme to be evaluated without a replacement benefit. The programme participants or job seekers would therefore have to be placed in other, already existing, employment programmes and be supported by other employment companies. In this context, attention must be paid to the availability of alternative offers that would be suitable for the target group of the voucher programme.

The distribution of programme participants in the alternative scenario is of great importance for many downstream impacts and can therefore be considered central to the present analysis. Specifically, on the basis of various secondary data and by making assumptions with the expert advice of the working group consisting of the study team and the team of the SWSW, it was determined what would happen to the 126 programme participants in the analysis year 2019 without the voucher programme.

Essentially, this is a hard-to-place population with multiple issues such as disabilities, low educational level or lack of work experience. In addition, most of the participants are long-term unemployed, which means that they have little to no possibility of being accepted into other public training or employment programmes of the job centres. Most of the participants would therefore only have the option of organising employment opportunities themselves, but according to the assessment of the working group, they would largely not be able to do this on their own. Even joining the voucher programme is usually not done on the job seekers' own initiative, but representatives of the church congregations or employment companies actively approach them in order to do so. The fact that re-entry into the regular labour market is very unlikely after experiencing long-term unemployment is also confirmed by a study by the Institute for Labour Market and Employment Research, which states that in Baden-Württemberg on average only 2.1% of the long-term unemployed successfully take up new regular employment every month, while the re-entry rate for unemployed people who are only affected by unemployment for a short time is on average 15.2% (Hamann et al. 2019: 30). This is a more important indication that long-term unemployment is a serious factor in terms of impairing the re-entry chances of the unemployed. Against this background, it is now determined for the programme participants to what extent they could achieve similar impacts in the alternative scenario through any substitute benefits.

The starting point for the considerations and calculations are the three types of employment offered under the voucher programme. Consequently, we also distinguish between the following categories of employment when defining the alternative scenario:

- Category 1: Participants who take up employment subject to social insurance contributions within the framework of the voucher programme
- Category 2: Participants who take up marginal employment in the form of mini-jobs
- Category 3: Participants who work on a voluntary basis in return for small expense allowances

Based on well-founded assumptions, it is estimated for programme participants in category 1 that they are the most likely of the three categories to be accepted in other training or employment programmes or to find a job on their own. This assessment is based on the argument that in order to be able to retain employment subject to social insurance contributions, a certain degree of autonomy is assumed. **Consequently, it is conservatively assumed that 10% of participants in category 1**



would achieve similar impacts by claiming replacement benefits if the voucher programme did not exist.

For programme participants in category 2, it is assumed that there would be little to no substitute benefits that would be comparable to mini-jobs in terms of the extent of employment. For this reason, these participants would hardly achieve similar impacts in the absence of the voucher programme. It is also difficult to imagine that programme participants in category 3 would organise substitute services on their own if the voucher programme did not exist, because they would be very difficult to reach and activate without the voucher programme. **Consequently, it is estimated, also conservatively, that only 5% of the participants in categories 2 and 3 would have similar impacts in the absence of the voucher programme, but that these would come about through substitute services.**

Since an SROI analysis focuses on determining the additional social added value created by a voucher programme, those social impacts that would have occurred even without the voucher programme are not included in the SROI value. The assumptions described above for the alternative scenario are taken into account in the following in the form of the deadweight.

In the following chapters 5.2 to 5.11, the social added value generated by the voucher programme is now presented, specific to each stakeholder.

5.2. Programme Participants (Job Seekers)

The main stakeholder group of the voucher programme are the **job seekers and the programme participants** themselves, who are the primary addressees of the programme and thus the main recipients of the benefits. The aim of the voucher programme is to reintegrate hard-to-place job seekers, the long-term unemployed and other people from disadvantaged social groups into the labour market and social life by developing a daily routine and promoting their participation in society, as well as to support and empower them in the long-term.

The programme participants benefit from a variety of outcomes, as will be described in detail below. These outcomes were first defined hypothetically and then empirically verified and supported with data from our own surveys and from secondary sources. Consequently, guided interviews were conducted with programme participants in order to identify their outcomes. In interviews with employees of the SWSW and the employment companies, attention was also paid to gaining insights into the outcomes for the participants. Furthermore, a quantitative offboarding survey (2021) of the participants was conducted, where they were asked about various aspects of their life situation and the way and extent to which it had changed as a result of their participation in the voucher programme. This data source thus also provides important insights into the outcomes for the participants. In addition, the telephone survey of employment companies and church congregations (2021) was also used to gain insights into the outcomes for participants from the employers' perspective. All these data sources were used to create the impact value chain of the programme participants.

In 2019, a total of 126 programme participants were employed through the voucher programme - 43 women and 83 men. Differentiated by type of employment, the following picture emerges: 59 participants were employed in jobs subject to social insurance contributions, while two more were employed in mini-jobs on a marginal basis. The majority of the programme participants, i.e. the remaining 65 participants, worked for employment companies or in church congregations on a voluntary basis and for low expense allowances in the analysis year 2019 (Internal Documentation of the SWSW, Own analysis). The offboarding survey (2021), in which a total of 47 programme participants, who were close to the end of the programme, took part, gives a better insight into the specifics of our target group: The participants were on average 48.4 years old and the majority were



German citizens (85%). As far as their highest completed education is concerned, more than half reported having a primary schools degree (52%) and almost a quarter had attained the intermediate school leaving certificate (24%). It can therefore be concluded that the programme participants tend to be less educated. In addition, they also reported other placement obstacles that could make employment more difficult, such as an impairment (61%) or a lack of work experience, since the respondents describe themselves as young professionals (18%). Another 12% are single parents and 9% reported having migration experience or being asylum seekers. These findings indicate that this is a target group that is difficult to place and that needs comprehensive guidance and support on the way to (re)entering the labour market. At the same time, this also means that the programme participants have a great potential for further development that can be fulfilled by the voucher programme, as the large number of identified and evaluated impacts subsequently show.

Programme participants benefit from **additional income through the vouchers**. This is simply the additional income that would not be replaced by basic income support or other social assistance if they had not participated in the voucher programme. In addition to this economic impact, **a perceived improvement in the participants' financial situation** can also be observed – which makes a psychological impact. Although the offboarding survey (2021) clearly shows that the income of most participants has not improved significantly in absolute terms as a result of the voucher programme, many of the respondents nevertheless assess their financial situation as significantly better than before.

A central outcome for the participants is the **gain of valuable work experience** in the course of employment, which opens up new opportunities for their further career and **creates perspectives for the future**. This can be particularly useful for people just starting out in their careers.

Many participants see their employment within the framework of the voucher programme as an **opportunity to contribute to society**, which also has a **meaningful** impact. As one interviewee impressively described, *"the work gives a sense of meaning to life"* (Interview 8). In addition, the feeling of being needed was more often perceived as a reason to *"get on the tram in the morning, go to the bakery, simply participate in normal life to some extent"* (Interview 7). This also goes hand in hand with the fact that the participants **develop** a certain **daily routine and also stick to it**. Furthermore, this also indicates that the participants **feel valued** in their work context, which also leads to an **increase in their self-esteem** and an **improvement of their self-image** (Interview 7). Decisive for this is *"not only the money, which is rather symbolic. It is, rather, a structured everyday life, the possibility to contribute and to be taken seriously"* (Interview 2). However, none of this would be possible without the **existence of a support and counselling network** that accompanies the participants step by step in this process. One interviewee, for example, said that they have never had to resort to addiction or debt counselling because they receive a lot of support and valuable advice on a collegial basis in the programme (Interview 7). In general, it can be said that these impacts also constitute the basis for the **psychological well-being** of the participants.

A good mental condition of the participants is an important prerequisite for their empowerment and further development on a personal level as well as for promoting their participation in social life. This makes them more open-minded, more willing to take on new challenges in a professional context and **thus learn important social and personal skills such as independence, reliability and assumption of responsibility** (Interview 3). In addition to social and personal skills, **professional skills** are also **acquired** in the course of the voucher programme. **Retention of existing skills** is another big issue, as skills can be eroded by long periods of inactivity (Interview 8). A structured and reliable way of working also leads to participants being **accepted into the work team and feeling part of it** (Interview 6). This also leads to the **establishment of social contacts**, which also has an impact on the participants' private lives. One interviewee particularly emphasises the value of the experience of working with people outside the home or family circle (Interview 7), as can be clearly seen from the



following statement: *"I get up in the morning and know that there is someone waiting for me, these are people I know and we can achieve something together"* (Interview 8). This ultimately has a positive impact on the **family situation** in that **fewer conflicts** arise. Being socially integrated also contributes to **improving the physical health** of the participants, for example by providing an incentive not to slip into addiction, e.g. through substance abuse or even into crime (interview 7).

It can be seen that the voucher programme has a considerable and varied influence on different areas of the participants' lives. Ultimately, all the impacts already listed generally lead to a **stabilisation of the participants' living situation** and to an **improvement in their quality of life**. The voucher programme also enables, at least in a protected setting, the **integration of the participants into the labour market**, which enables them to **remain socially integrated and to participate in social life**. A general **sense of security** can be derived from this, which also has a positive impact on the participants' life situation in many respects. These overarching impacts are not evaluated in monetary terms in order to avoid multiple evaluations, as they are reflected in or result from the detailed impacts already explained. They are therefore only mentioned here to round off the picture and to show how multifaceted the benefits that the participants derive from the voucher programme are.

Nevertheless, it must be noted that the voucher program also has occasional negative impacts on the programme participants. By taking up part-time or even full-time employment, some participants report **limited time resources**. This affects, for example, their free time or the time they would spend on personal or family tasks (Offboarding survey 2021). Furthermore, some participants also experience **mental strain or stress**, for example due to conflicts at work or generally due to participation in the world of work, which can be overwhelming after a long period of time off (interview 1). A few participants also feel that they are not sufficiently remunerated for their work, which sometimes leads to **frustration** and a **reduction in motivation to work**. The reason for the low pay, however, is the limited additional income that participants can earn in addition to the social aids which they already receive (Interview 6). Also mentally stressful is the **feeling of uncertainty** about their options after the programme ends. Since employment under the voucher programme is limited in time, it is not yet possible for some participants in the final phase to assess whether they will succeed in transitioning to another programme or whether placement in the primary labour market is a possibility, which is unsettling with regard to their future prospects (Offboarding survey 2021; interview 8).

In summary, the result is an impact value chain for the programme participants and job seekers as described in section 5.2.1 below.

5.2.1. Impact Value Chain of the Programme Participants (Job Seekers)

The programme participants are the main beneficiaries of the voucher programme. They have no financial input into the programme and simply contribute their time, skills and willingness to receive help. A number of activities take place that benefit them, such as placement and subsequent employment with the SWSW employment companies, as well as mentoring, support and coaching activities. The immediate output is, among others, the number of programme participants placed, employed or supported. For the participants, there are a variety of impacts, such as an improvement in their physical and mental health or the acquisition of additional skills. The identified impacts are predominantly positive, although a few negative impacts were also observed, such as limited time resources due to employment. The negative impacts are shown in red and are deducted from the monetised total added value in the overall SROI calculation. The impacts highlighted in grey or light red and written in italics are already included in other impacts and are therefore not additionally monetised. The impacts of the programme participants are shown in Table 5-1 below and their evaluation is described in more detail in the next section 5.2.2.



Table 5-1: Impact Value Chain of Programme Participants (Job Seekers)

Input	Organisational activity	Output	Impact/Outcome	Deadweight
Time Skills Willingness to be helped	Programme registration Placement with employment companies Provision of (financial) resources for work Coaching, accompaniment and support Employment Participation in programme evaluation	Number of registrations Number of participants placed Amount of (financial) resources made available Number of employed participants Number of participants coached/accompanied/supported Number of participants interviewed	<p>Level of the impact value chain to be monetised:</p> Additional income through vouchers Gained financial room for manoeuvre or perceived improvement of the financial situation Gain of work experience Sense of purpose and the opportunity to make a contribution to society Mental well-being Appreciation or recognition Creation of routine and structure in everyday life Existence of a support or counselling network Stabilisation or improvement of the family situation (fewer conflicts) Establishing social contacts Team spirit or integration into the work team Personality development or acquisition of social and personal competences (e.g. independence, reliability, assumption of responsibility, ability to reflect) Knowledge enhancement and acquisition of professional competences Development of future perspectives Improvement of the physical health state <i>Frustration or reduction of motivation to work due to difficulty in reconciling additional income with other social benefits received.</i> Limited time resources Mental stress or mental overload due to the world of work (e.g. due to conflicts at work, assumption of responsibility, stress) Uncertain future perspectives or uncertainty in the transition between individual vouchers <p>Higher level of abstraction of the impact value chain:</p> <i>Stabilisation of the living situation and improvement of the quality of life</i> <i>Integration into the labour market</i> <i>Social inclusion and participation in society</i> <i>Sense of security</i>	Number of unemployed people who would also have achieved these impacts in other Job Centre offers or on the free labour market



Note: Impacts highlighted in grey or light red and in italics are already included in other impacts and are not additionally monetised.

5.2.2. Calculation of the Stakeholder-Specific Monetised Impacts

Programme participants achieve the greatest benefit through the voucher programme, which was valued at **3,368,996 euros**. This means that the largest share of the total monetary added value created by the voucher programme (**77.8 percent**) is attributed to the programme participants. This value refers exclusively to the analysis year 2019. In the medium or long-term projection, the added value increases accordingly, as the scenario calculations in Chapter 7 show. The details of the added value are shown in Table 5-2 below and are explained in more detail in the following sections.

Table 5-2: Monetised Impacts of Programme Participants (Job Seekers)

Programme participants (job seekers)	
<p>Additional income through vouchers</p> <p>Expenditure of the Social Welfare Service Württemberg for vouchers in 2019</p> <p>plus self-financed personnel expenses by the employment companies (only jobs subject to social insurance contributions), extrapolated for 2019</p> <p>minus basic security benefits, extrapolated to the year 2019</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 119,972
<p>Gained financial room for manoeuvre or perceived improvement of the financial situation</p> <p>Financial value HACT indicator "financial comfort" (assumption: 50% attributed)</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who perceive a (significant) improvement in their income as a result of the voucher programme (quantification: voluntary work: 79%; mini-jobs: 75%; jobs subject to social insurance contributions: 71%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 247,535
<p>Gain of work experience</p> <p>Average earnings for an internship</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who say they have gained valuable work experience (quantification: voluntary work: 86%; mini-jobs: 90%; jobs subject to social insurance contributions: 93%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 548,667
<p>A sense of purpose and the opportunity to make a contribution to society</p> <p>Average salary difference between non-profit (health and social services) and profit sectors (five industries from the service sector as well as the manufacturing sector)</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who feel they make a contribution to society/community (quantification: voluntary work: 79%; mini-jobs: 68%; jobs subject to social insurance contributions: 57%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 386,989



<p>Mental well-being</p> <p>Share of average costs per QALY (quality life year) related to mental health</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who perceive a (significant) improvement in their psychological/mental health status as a result of the voucher programme (quantification: voluntary work: 48%; mini-jobs: 36%; jobs subject to social insurance contributions: 23%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 99,595
<p>Appreciation or recognition</p> <p>Performance bonus amounting to an average gross salary</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who feel that their efforts are more appreciated/recognised (quantification: volunteering: 86%; mini-jobs: 72%; jobs subject to social insurance contributions: 57%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 286,389
<p>Creation of routine and structure in everyday life</p> <p>Costs of a project management / time management seminar</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who have learned to better structure their daily routine (quantification: voluntary work: 76%; mini-jobs: 62%; jobs subject to social insurance contributions: 47%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 110,409
<p>Existence of a support or counselling network</p> <p>Average hardship allowance according to TVöD</p> <p>Extrapolated to the average working time for enrolment and support by key employees, 2019</p> <p>multiplied by the number of programme participants who feel they have received valuable support from the team/community (quantification: voluntary work: 89%; mini-jobs: 85%; jobs subject to social insurance contributions: 80%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	<p>€ 18,389</p> <p>(split: 50% programme participants & 50% personal environment)</p>
<p>Stabilisation or improvement of the family situation (fewer conflicts)</p> <p>Average costs for family therapy</p> <p>Related to the average duration of a family therapy session</p> <p>multiplied by the number of programme participants who perceive a (significant) improvement in their family situation as a result of the voucher programme (quantification: voluntary work: 14%; mini-jobs: 14%; jobs subject to social insurance contributions: 13%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	<p>€ 17,069</p> <p>(split: 50% programme participants & 50% personal environment)</p>
<p>Establishing social contacts</p> <p>Average gross wage Baden-Württemberg</p> <p>related to the average time spent on social contacts in 2019</p> <p>multiplied by the number of programme participants who were able to meet new people with similar interests and (would like to) spend time with colleagues outside the programme (quantification: voluntary work: 29%; mini-jobs: 28%; jobs subject to social insurance contributions: 27%)</p>	€ 786,514



<p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	
<p>Team spirit and integration into the work team</p> <p>Average value of productivity and income increase in teamwork related to the year 2019</p> <p>multiplied by the number of programme participants who feel part of a team/community and can work more effectively with others (quantification: voluntary work: 80%; mini-jobs: 75%; jobs subject to social insurance contributions: 70%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 413,229
<p>Personality development or acquisition of social and personal competences (e.g. strengthened self-esteem, independence, reliability, acceptance of responsibility, ability to reflect, communication skills)</p> <p>Monetary value HACT indicator "high confidence" and indicator "improve your knowledge and skills"</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who report having developed improved self-esteem, reliability and assumption of responsibility, etc. (quantification: voluntary work: 75%; mini-jobs: 65%; jobs subject to social insurance contributions: 55%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 622,452
<p>Knowledge enhancement or acquisition of professional competences</p> <p>Monetary value HACT indicator "general training for job"</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who were able to acquire new skills and improve their computer and language skills (quantification: voluntary work: 40%; mini-jobs: 39%; jobs subject to social insurance contributions: 37%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 83,477
<p>Development of future perspectives</p> <p>Costs of career search package incl. potential analysis & personality test</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who have clearer ideas about their career goals and better assess their chances of finding a job (quantification: voluntary work: 38%; mini-jobs: 36%; jobs subject to social insurance contributions: 34%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 38,062
<p>Improvement of the physical health state</p> <p>Average cost of a complete medical check-up</p> <p>Related to the year 2019</p> <p>multiplied by the number of programme participants who perceive a (significant) improvement in their physical health and lifestyle as a result of the voucher programme (quantification: voluntary work: 15%; mini-jobs: 13%; jobs subject to social insurance contributions: 11%)</p> <p>minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 27,031
<p><i>Frustration or reduction of motivation to work due to difficulty in reconciling additional income with other social benefits received</i></p>	-



<i>covered by the impact "mental stress"</i>	
<p>Limited time resources</p> <p>Average gross wage Baden-Württemberg Related to the average restricted time use for household and leisure activities in 2019 multiplied by the number of programme participants whose free time has deteriorated as a result of the programme and who can only fulfil their personal/family tasks to a limited extent (quantification: voluntary work: 11%; mini-jobs: 13%; jobs subject to social insurance contributions: 16%) minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	- € 304,364
<p>Mental stress or mental overload due to the world of work (e.g. due to conflicts at work, assumption of responsibility, stress)</p> <p>Share of average cost per QALY related to mental health Related to the year 2019 multiplied by the number of programme participants who sometimes feel overwhelmed and have to deal with additional stress (quantification: voluntary work: 27%; mini-jobs: 31%; jobs subject to social insurance contributions: 36%) minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	- € 83,848
<p>Uncertain future perspectives or uncertainty in the transition between individual vouchers</p> <p>Costs of career search package incl. potential analysis & personality test Related to the year 2019 multiplied by the number of programme participants who do not yet know what they will do after completing the programme (quantification: voluntary work: 31%; mini-jobs: 48%; jobs subject to social insurance contributions: 64%) minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	- € 48,572
<p><i>Stabilisation of the living situation and improvement of the quality of life</i></p> <p><i>Overarching, aggregated impact resulting from all other detailed impacts on the programme participants</i></p>	-
<p><i>Integration into the labour market</i></p> <p><i>Overarching, aggregated impact; already covered by the impacts "development of future perspectives", "knowledge enhancement or acquisition of professional competences" and "gain of work experience"</i></p>	-
<p><i>Social inclusion and participation in society</i></p> <p><i>Overarching, aggregated impact; already covered by the impacts "existence of a support or counselling network", "establishing social contacts" and "team spirit or integration into the work team".</i></p>	-
<p><i>Sense of security</i></p> <p><i>Overarching, aggregated impact; already covered by the impacts "mental well-being" and "gained financial room for manoeuvre or perceived improvement of the financial situation"</i></p>	-
Total added value of the programme participants (job seekers)	€ 3,368,996



The programme participants benefit to varying degrees from the identified impacts depending on the type of employment, as the results of the offboarding survey (2021) show. In the evaluation, a differentiation was made for each impact indicator between participants working on a voluntary basis and participants who were employed in mini-jobs or jobs subject to social insurance contributions. These results were then used to quantify the individual impacts. Due to the small number of cases, no meaningful evaluations could be carried out for participants employed in mini-jobs, which is why a mixed rate from the other two types of employment was used for quantification for this group. As already mentioned in Chapter 5.1, the type of employment was also taken into account for determining the deadweight. Due to the lack of alternative offers for the target group of the voucher programme, a deadweight of 5% each was assumed for volunteers and those employed in mini-jobs, and a deadweight of 10% for those employed in jobs subject to social insurance contributions. This was consistently subtracted for each monetised impact.

Through their employment, some of the programme participants benefit from **additional disposable income**, higher than the social benefits received in the alternative case. This value was calculated on the basis of the net salaries of the programme participants in 2019 minus the basic income support they would receive without employment. It was assumed that the basic income support amounts to 410.50 euros per month on average (Sozialverband VdK Baden-Württemberg 2021). The net income was determined on the basis of the financial data collected from the SWSW and the employment companies. As described above, the deadweight was 5% for volunteers and mini-jobs and 10% for jobs subject to social insurance contributions.

In addition to the economic impact of the actual additional disposable income, a large number of participants also reported a **perceived improvement in their financial situation** as a result of the voucher programme. In order to evaluate this impact in monetary units, a part of the annual value for the impact "financial comfort" (Fujiwara et al. 2014) was used as a proxy indicator. The participants were not attributed the total value because despite the perceived improvement, they are still in a precarious financial situation that is far from a feeling of prosperity. The impact is quantified by attributing the monetised benefit to each proportion of participants who indicated in the offboarding survey (2021) that their income had (significantly) improved as a result of participating in the voucher programme (between 71% and 79%, depending on the type of employment). The deadweight was deducted from the total amount.

The voucher programme also enables participants to **gain valuable work experience**. The average earnings for an internship, based on the average duration of internships, of 5,266 euros (CLEVIS GmbH 2020) were used as a proxy indicator for the monetisation of this impact. For the quantification, the proportion of voucher recipients who, according to the offboarding survey (2021), were able to gain valuable work experience as part of their employment was taken into account (between 86% and 93%).

As the employment of the participants mostly takes place in their own church congregation or in diaconal social enterprises with partly close ties to the church community, the participants perceive their work as **meaningful**. To monetise the impact, the average salary difference between the nonprofit and for-profit sectors of 401.40 euros per month (Federal Statistical Office 2019) was used as a proxy indicator, assuming that feeling good through meaningful employment compensates for the lower pay in the nonprofit sector. According to a study by Leete (2000), salary levels in for-profit companies are between 10% and 20% higher than in nonprofit organisations. Quantification is again based on the offboarding survey (2021), which states that depending on the type of employment, between 57% and 79% of participants feel they can contribute to society or the community. This impact is also subsequently reduced by the corresponding deadweight.



A significant impact of the voucher programme is its contribution to the **mental well-being** of the participants. Since this impact cannot be measured directly, monetisation is carried out via the proxy indicator "costs per quality life year (QALY)" (Bödeker 2016), proportionally related to mental health. For this purpose, the concept of the QALY was linked to the dimensions of quality of life according to Eurostat (2016). Eurostat lists nine dimensions of quality of life, including health, which we have subdivided into physical and mental health. This results in ten dimensions of quality of life, to which 0.1 of a QALY is attributed according to the logic described above and under the assumption that each of these dimensions is worth the same amount. This result is also supported by the Sainsbury Centre for Mental Health (2003), which values the perceived loss of health wellbeing in individuals with moderate mental health problems (group two out of three) at 0.098 - rounded up to 0.1 - QALYs. The monetised added value is attributed to the proportion of participants who, according to the offboarding survey (2021), benefit from a (significant) improvement in their mental health status in general as a result of the voucher programme (between 23% and 48%) and again reduced by the corresponding deadweight.

Presumably also beneficial to the mental well-being of the participants is the feeling of **appreciation** and **recognition** they receive in the course of their work. As a proxy indicator, a performance bonus amounting to an average gross monthly salary, which is 3,380 euros in Germany (Federal Statistical Office 2019), was used as an indicator of appreciation in the professional context. According to the offboarding survey (2021), depending on the type of employment, between 57% and 86% of participants felt that their efforts were more appreciated or recognised under the voucher programme, which serves as the basis for quantification.

Through their employment, the participants benefit from the **creation of routine and structure in everyday life**, as in times of unemployment it may be difficult to form a fixed programme and maintain a fixed daily routine. Monetisation was carried out using the average cost of a project or time management seminar of 1,511 euros (Kursfinder.de n.d.a; *ibid.* n.d.b & *ibid.* n.d.c), which was used as a proxy indicator. This impact benefits between 47% and 76% of participants, who stated in the offboarding survey (2021) that they had learned to better structure their daily routine through the voucher programme. Overall, 47% of programme participants with jobs subject to social insurance contributions and 76% of program participants engaging in volunteer work agreed with this statement. Again, the corresponding deadweight was deducted from the total amount.

The structuring of everyday life as well as the improvement of the participants' life situation in general is largely due to the **existence of a support and counselling network**. This impact was mapped by means of the proxy indicator "average hardship allowance according to TVöD (collective agreement for the public service)" with a value of 1.35 euros per hour (KommunalForum n.d.; Infoportal für den öffentlichen Dienst 2018). Here it is assumed that through the support offered, participants are able to quickly cope with demanding situations and thus save themselves time. The time saved was assumed to be the average working time for support provided by key employees of the employment companies, which is 2.4 hours per week for volunteers, 12.8 hours per week for employees in a mini-job and 13.1 hours per week for employees in a job subject to social insurance contributions, respectively (Telephone Survey of Employment Companies and Church Congregations 2021). This benefit was attributed to all participants who received valuable team/community support according to the offboarding survey (2021). For each employment type, at least 80% and for volunteers as many as 89% of respondents agreed with this statement. Since the support received and the resulting stabilisation of the participants' personal life situation also creates benefits for their relatives, friends and other trusted persons, this impact is divided between the programme participants and the stakeholder "personal environment of the participants".

Furthermore, both the participants themselves and their immediate personal environment also benefit from the voucher programme in that their **family situation is generally stabilised or improved**. The



evaluation of this impact is calculated from the costs for one unit of systemic family therapy multiplied by the average duration of family therapy support. The cost of a 90-minute therapy session is 160 euros and 13.5 therapy sessions are needed on average (Hainz 2017). This amount was attributed to all participants who, according to the offboarding survey (2021), believe that their family situation has (significantly) improved as a result of their participation in the voucher programme (between 13% and 14%). The corresponding deadweight was then subtracted and the remaining monetised added value was again divided between the two stakeholder groups of programme participants and their personal environment.

In addition to improving the relationship with their existing personal environment, the voucher programme also enables participants to **establish new social contacts** in the course of employment. The average time spent on social life and entertainment, including social contacts, was used as a proxy indicator for monetising this impact. According to evaluations of the German Time Use Survey 2012/2013, this is 110 minutes per day (Federal Statistical Office 2015). Furthermore, the average gross hourly earnings, which were 23.58 euros in Baden-Württemberg in 2018 (Federal Statistical Office 2019), were used in the calculations. Two impact indicators included in the offboarding survey (2021) were used for quantification: The proportion of participants who were able to meet new people with similar interests through the voucher programme (between 55% and 60%) and who (would like to) regularly spend time with their colleagues outside the voucher programme (between 27% and 29%).

Directly at the workplace, the participants benefit from a strong **sense of teamwork and integration into the work team**. As an expression of the intensive exchange between the participants and their co-workers, the proxy indicator "average increase in productivity and income with teamwork", which is determined on the basis of the results of a study on productivity in teams compared to individual work, was used to monetise the impact. The value was adjusted to the price level of 2019 and amounts to 4,713 euros per year (Hamilton et al. 2003). The results of the offboarding survey (2021) were again used for quantification, namely a mixed set between the two impact indicators "by participating in the voucher programme, I feel part of a team or community" (between 87% and 89%) and "by participating in the voucher programme, I can work more effectively with others to accomplish my tasks" (between 53% and 70%). The total benefit assessed in monetary terms was again reduced by the corresponding deadweight for each type of employment.

Another important impact of the voucher programme is the **personality development** of the participants through the **strengthening of their own self-esteem** as well as through the **acquisition of various social and personal competences**, such as independence, reliability, assumption of responsibility or communication skills. In order to map the different facets of this impact, two proxy indicators for monetisation are used in combination: The monetary value for the impact "high confidence" as a central aspect of personality development and for the impact "improve your knowledge and skills", which depicts other personality development characteristics apart from increased self-confidence. This results in an annual average value of 8,140 euros for the monetary evaluation of personality development in its entirety (Fujiwara et al. 2014; Dolan/ Fujiwara 2012). A mixed set consisting of several impact indicators from the offboarding survey (2021) with a focus on personality development aspects was also applied for quantification. Specifically, impact was attributed to those participants who reported improved self-esteem (between 57% and 79%), more reliability in performing their tasks (between 20% and 74%) and improved communication skills (between 67% and 81%). In addition, the proportion of participants who learned to work independently (between 60% and 68%), to organise their work better (between 57% and 73%) and to take more responsibility in performing their tasks (between 67% and 74%) were also considered. The same deadweight was also set for this impact depending on the type of employment.



In addition to the personality development characteristics, the voucher programme also contributes to the **expansion of knowledge** among the participants through the **acquisition of professional competences**. This impact is monetised via the monetary value for the "general training for job" impact, which is included in the calculations as a proxy indicator. This value is 1,836 euros per person per year (Fujiwara et al. 2014). The quantification in this case also takes into account various aspects of professional knowledge enhancement that were asked about in the offboarding survey (2021). Specifically, the benefit is attributed to the proportion of participants who felt they were able to acquire new professional knowledge through the voucher programme (between 57% and 86%), but also improved their computer skills (between 13% and 37%) and language skills (between 13% and 27%).

The manifold advantages that result for participants from the voucher programme thus also lead to their generally **developing better perspectives for the future**. One way of making this impact visible is the proxy indicator "costs for a career search package including potential analysis and personality test" worth 899 euros (Dr. Holzinger Institut n.d.). Quantification is again carried out via several impact indicators from the offboarding survey (2021). The resulting benefit is attributed to the share of participants who assess their own chances of finding a job or accessing other employment measures or training as better as a result of the voucher programme (between 33% and 47%) as well as to those participants who have a clearer idea of their career goals and a clearer plan of how to achieve them (between 21% and 43%). Finally, the total amount calculated is reduced by the corresponding deadweight.

The voucher programme also has a **positive** impact on the **physical health status** of the participants. For this purpose, the average costs of a complete preventive medical check-up were used as a proxy indicator for the monetary evaluation. The value of the indicator was determined by means of research, which showed that the average cost of a screening examination is 1,793 euros. The rates of two private clinics for a comprehensive medical check-up were used to calculate the average (Wiener Privatklinik 2021; Prescan 2021). According to the offboarding survey (2021), between 11% and 14% of participants benefited from (significantly) improved physical health in general as a result of the voucher programme, while another 7% to 19% of participants observed a (significant) improvement in their lifestyle in terms of eating and exercise habits.

On the other hand, the voucher programme also has negative impacts on some of the participants. Although most participants perceive the employment as meaningful and recognise its contribution to structuring everyday life, it also ties up a lot of **time resources**, which are now **restricted** as a result. To monetise the impact, data from the time use survey is again used to determine how much time is spent on average on household and leisure activities. For this, it is assumed that, due to employment, these activities have to be cut by a quarter, which corresponds to 140 minutes per day that are no longer available for household and leisure activities (Federal Statistical Office 2015). The time saved is multiplied by the average gross wage, which was 23.58 euros per hour in Baden-Württemberg (Federal Statistical Office 2019), and extrapolated to the analysis year 2019. According to the offboarding survey (2021), those participants who reported a (significant) deterioration in their available free time due to the voucher programme, as well as a need to often forgo leisure activities in order to focus on the programme, were affected by this negative impact. In addition, those participants whose personal or family tasks, such as housework or childcare, which they previously fulfilled themselves, now had to be taken over more by others due to the programme, were also included in the calculation of the mixed rate for quantification. Overall, 11% of the volunteers and 16% of the employees subject to social insurance contributions were able to identify a restriction of their time resources. The same deadweight as described above was also assumed for the calculation of the negative impacts, depending on the type of employment.



Furthermore, the voucher programme also led to **mental stress** and **mental work overload** for individual participants. To represent this negative impact, the same proxy indicator used to monetise the impact "mental well-being" was used, namely the share of costs per QALY related to mental health (Eurostat 2016; Bödeker 2016; Sainsbury Centre for Mental Health 2003), only in this case the monetised amount was subtracted from the total added value. Those affected, according to the offboarding survey (2021), are those participants who sometimes felt overwhelmed by the voucher programme (between 14% and 31%) and who report having to deal with additional stress in the course of employment (between 39% and 40%). This impact is also reduced by the corresponding deadweight.

Another stress factor for participants is the **uncertainty** about their options after the programme ends, which is **unsettling with regard to their future perspectives**. For this purpose, the proxy indicator "costs for a career search package including potential analysis and personality test" (Dr. Holzinger Institute, n.d.) was again applied, which was included in the monetary evaluation of the impact "development of future perspectives". The resulting amount was deducted from the monetised total added value of those participants who at the time of the offboarding survey (2021) had not yet reported any concrete plans for the time after the end of the voucher programme (between 31% and 34%) and then reduced by the corresponding deadweight. When comparing this negative impact and the positive impact "development of better future perspectives", it can be seen that the monetised negative impact exceeds the positive one. This could indicate that, compared to the hope for a better future, the fear of the future tends to predominate among the programme participants.

5.3. Personal/ Family Environment of the Participants

The members of the personal or family environment of the programme participants are not direct addressees of the voucher programme, but they benefit indirectly from it following the general stabilisation of the participants' life situation. This stakeholder group includes, for example, family members, friends, acquaintances and other trusted persons of the participants who are in regular contact with them or have a significant relationship with them.

Unemployment can put a massive strain on relationships, as it causes social pressure, on the one hand, and at the same time also socially excludes the people affected by it. Consequently, this leads to existing relationships with people from the immediate social environment being put to the test. By taking up employment under the voucher programme, the formerly unemployed are reintegrated into society, their social network is expanded as a result and, in addition, they receive valuable support from this network, as already explained in Chapter 5.2. This has a particularly relieving impact on the people in the participants' immediate environment. This gives a certain feeling of security that the participants are in good hands in the professional context and thus the responsibility for their well-being no longer lies so much in the private sphere (Interview 7).

Just like the programme participants themselves, their family members also benefit from the stabilisation or improvement of the family situation. As already mentioned, the decisive factor is the relief of the family relationships. It is particularly beneficial that the participants now also interact with people outside the family circle in the professional context (Interview 7). This means that any conflicts can be shifted from the family environment to the outside, which, on the one hand, can lead to a strain on the relationships between the participants and their work colleagues, but on the other hand is easier on family relationships (Interview 1).

In summary, this results in an impact value chain for the personal and family environment of the participants as described in section 5.3.1 below.



5.3.1. Impact value Chain of the Personal/ Family Environment of the Participants

Members of the programme participants' personal or family environment do not provide any input into the voucher programme and mainly benefit indirectly from the activities that the participants take up within the framework of the programme. In concrete terms, the employment and care of the programme participants generate synergies that also benefit the people in the immediate vicinity of the participants. For this reason, the impacts listed in Table 5-3 below are divided among the stakeholder groups of the participants and their personal and family environment.

Table 5-3: Impact Value Chain of the Personal and Family Environment of the Participants

Input	Organisational activity	Output	Impact/Outcome	Deadweight
N/A	Employment of programme participants Support for the programme participants	Number of employed participants Number of supported/accompanied participants	Stabilisation or improvement of the family situation (fewer conflicts) Relief through the existence of a support or counselling network for the participants	Impacts that would have resulted from alternatively implemented projects and activities

5.3.2. Calculation of the Stakeholder-Specific Monetised Impacts

In total, the personal or family environment of the programme participants achieves monetised impacts of **35,458 euros**. The composition of these impacts is explained in more detail in below.

Table 5-4: Monetised Impacts of the Participants' Personal or Family Environment

Personal or family environment of the participants	
<p>Stabilisation or improvement of the family situation (fewer conflicts)</p> <p>Average costs for family therapy Related to the average duration of a family therapy session multiplied by the number of programme participants who perceive a (significant) improvement in their family situation as a result of the voucher programme (quantification: voluntary work: 14%; mini-jobs: 14%; jobs subject to social insurance contributions: 13%) minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	<p>€ 17,069 (split: 50% programme participants & 50% personal environment)</p>
<p>Relief through the existence of a support and counselling network for the participants</p> <p>Average hardship allowance according to TVöD Extrapolated to the average working time for enrolment and support by key employees, 2019 multiplied by the number of programme participants who feel they have received valuable support from the team/community (quantification: voluntary work: 89%; mini-jobs: 85%; jobs subject to social insurance contributions: 80%) minus deadweight: share of participants who would have similar impacts through substitute work (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)</p> <p style="text-align: right;">Net impact</p>	<p>€ 18,389 (split: 50% programme participants & 50% personal environment)</p>
Overall added value of the personal or family environment of the participants	
€ 35,458	



The monetary benefit for the impact **stabilisation or improvement of the family situation** was already attributed to the stakeholder "programme participants" to the extent of 50%. The personal or family environment of the participants benefits from the remaining 50% of this impact. The average cost of family therapy was used as a proxy indicator for the monetisation of the impact. More details on the calculation method can be found in Chapter 5.2.2.

The voucher programme has a **relieving impact** on the personal and family environment of the participants – an impact that was evaluated in monetary terms via the proxy indicator "average hardship allowances according to TVöD (collective agreement for the public service)". This impact was also divided equally between the two stakeholder groups of programme participants and their personal and family environment. A detailed description of the monetisation and quantification indicators used has already been provided for the stakeholder "programme participants" in Chapter 5.2.2.

5.4. Work Colleagues of the Participants (Key Employees)

Colleagues of the programme participants are those employees who work closely with the voucher recipients at the employment companies. At the same time, they are also regarded as **key employees** of the employment companies who are responsible for the training, support and ongoing accompaniment of the employed voucher recipients.

An important impact of the key employees includes the aspect of **employment and earned income** through their work in connection with the voucher programme. It should be noted that these staff members also have other tasks beyond accompanying the programme participants. Consequently, in order to determine this impact, only the part of their total income that corresponds to the working time provided within the framework of the voucher programme, according to the telephone survey of the employment companies and church congregations (2021), was deducted proportionally.

By working closely with the target groups of the voucher programme, the key employees develop a **better understanding of the needs and personal circumstances of these target groups** and are consequently **sensitised** to them (Interview 2). On the other hand, this close cooperation can also lead to difficulties and even conflicts at the workplace, which equally **stresses** and **overburdens** not only the key employees, but also, as described in Chapter 5.2, the programme participants themselves. As one interviewee impressively described, some church staff in particular do not feel sufficiently equipped to offer programme participants adequate support according to their special personal and social needs (Interview 3).

On the other hand, the key employees also benefit from **work relief** in some situations, as the programme participants take over various tasks and handle them independently. This is clearly the result of the increasing social and personal skills of the programme participants, who learn to take over responsibility and be more reliable through the voucher programme (Interview 3).

The complete impact value chain of the programme participants' work colleagues or the key employees of the employment companies can be seen in Table 5-5 below.

5.4.1. Impact Value Chain of the Work Colleagues of the Participants (Key Employees)

The participants' work colleagues invest their time and skills in training, mentoring and guiding the voucher recipients. The voucher programme in turn provides activities that benefit the employment



companies for whom these individuals work and are thus implicitly relevant to the individual employees. Such activities are the promotion of jobs including support services in the recruitment of participants for the voucher programme, which also results in the corresponding outputs such as the number of employed participants. Among other things, the co-workers benefit from workload reduction due to additional labour force as well as from a higher awareness of the target group. Table 5-5 below gives an overview of the impacts of the voucher programme on the participants' work colleagues.

Table 5-5: Impact Value Chain of the Work Colleagues of the Participants (Key Employees)

Input	Organisational activity	Output	Impact/Outcome	Deadweight
Time Knowledge	Workplace promotion in the organisation	Number of participants placed	Income (calculated proportionally for the support and enrolment period of the participants)	Impacts that would have resulted from alternatively implemented projects and activities
	Support for recruitment activities of the organisation	Number of employed participants	Work relief through assumption of tasks by the programme participants	
	Mediation	Number of supported participants	Increased sensitisation regarding the target group, development of a better understanding of the needs of the target group <i>Excessive demands on the team due to participants' social and personal needs</i>	

5.4.2. Calculation of the Stakeholder-Specific Monetised Impacts

For the participants' colleagues, the voucher programme results in a monetised benefit of **54,446 euros**. How this value is made up in detail is shown in Table 5-6 below and explained in the following.

Table 5-6: Monetised Impacts of Participants' Work Colleagues (Key Employees)

Work colleagues of the participants (key employees)	
<p>Income (calculated proportionally for the support and enrolment period of the participants) Directly surveyed from employment companies and extrapolated to the year 2019 minus deadweight: share of work colleagues who would have similar impacts through substitute services (probability of alternative employment = 96.80%)</p> <p style="text-align: right;">Net impact</p>	€ 312
<p>Work relief through the assumption of tasks by the programme participants Average gross wage Baden-Württemberg Extrapolated to the year 2019 multiplied by the share of employment companies who found increased labour productivity due to the additional workers (27%) Assumption: for this share of the employment companies, it is assumed that the participants have relieved their colleagues by saving 8 hours per week each minus deadweight: share of work colleagues who would have similar impacts through substitute services (assumption: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 48,407
<p>Increased sensitisation regarding the target group, development of a better understanding of the needs of the target group Average earnings for an internship</p>	€ 7,280



<p>Related to the year 2019</p> <p>Assumption: 3 sensitised work colleagues per employment company</p> <p>multiplied by the number of employment companies who observed increased diversity in the team and a better understanding of the target group among employees as a result of the programme (60%)</p> <p>minus deadweight: share of work colleagues who would have similar impacts through substitute services (probability of alternative employment = 96.80%)</p> <p style="text-align: right;">Net impact</p>	
<p>Excessive demands on the team due to participants' social and personal needs</p> <p>Average hardship allowance according to TVöD</p> <p>Extrapolated to the average working hours of the programme participants, 2019</p> <p>multiplied by the share of employment companies who observed excessive demands on their employees due to the target group (25%)</p> <p>Assumption: for this share of the employment companies, it is assumed that the working time provided by the participants was perceived as stressful by the colleagues</p> <p>minus deadweight: proportion of participants who would have similar impacts through substitute services (probability of alternative employment = 96.80%)</p> <p style="text-align: right;">Net impact</p>	-€ 1,553
<p>Total added value of the work colleagues of the participants (key employees)</p>	€ 54,446

Part of the **income** of the participants' work colleagues is due to the voucher programme. To calculate this impact, the average monthly personnel costs incurred by the employment companies due to the training, support and accompaniment of the participants by the key employees were used and extrapolated to the analysis year 2019, taking into account the number of supported programme participants and the average duration of their support. Here, too, a differentiation was made according to the type of employment, as volunteers and employees in mini-jobs or jobs subject to social insurance contributions require different levels of support. According to the telephone survey of employment companies and church congregations (2021), employment companies spent an average of 25 euros per month on support for volunteers and 14.95 euros per month on support for employees subject to social insurance contributions. The deadweight corresponds to the probability of obtaining alternative employment. The average unemployment rate in Baden-Württemberg in 2019 of 3.2% was used for this (Federal Employment Agency 2020). The deadweight is therefore 96.8%.

A significant impact of the key employees of the employment companies, which comes into play through the voucher programme, is the **work relief** through the assistance provided by the participants, who now take over tasks from their colleagues. This impact was monetised by using the average gross hourly wage in Baden-Württemberg of 23.58 euros (Federal Statistical Office 2019) as a proxy indicator and was attributed to the proportion of employment companies who, according to our telephone employer survey (2021), were able to determine increased labour productivity in their own company as a result of the additional workers (27%). For these employers, it was assumed that the participants were able to relieve their colleagues to the extent of one full-time working day of eight hours. The deadweight was set at 10%, as it was assumed that in the alternative scenario, work relief of the key employees would also occur to a certain degree through other colleagues.

Through their cooperation with the programme participants, the key employees of the employment companies develop a **higher sensitisation regarding the target group and a better understanding of their needs**. This impact was monetised using the proxy indicator "average earnings lost through an internship", which amounts to 5,266 euros per capita (CLEVIS GmbH 2020). Results of the telephone survey of employment companies and church congregations (2021) were used to quantify the impact. Specifically, 45% of the employers observed a better understanding of the target group among their employees as a result of the voucher programme. Also taken into account was the



proportion of employers who observed increased diversity in the team as a result of the voucher programme, which was 75%. In addition, it was assumed that the programme participants worked more closely with three colleagues and that three employees per employer were sensitised as a result of the voucher programme. This impact was also reduced by a deadweight of 96.8%, which corresponds to the probability of alternative employment in Baden-Württemberg in the analysis year 2019 (Federal Employment Agency 2020). As this impact was mainly caused by the pronounced social character of the work, the employment level in the social sector in Baden-Württemberg was also taken into account when determining the deadweight. In the analysis year 2019, an increase of 44.5% was recorded in the field of "homes and social services" compared to 2008 (ibid. 2020), which indicates the high demand for labour in this field. This suggests that the unemployment rate in this sector may be below average, which speaks for a higher deadweight. Consequently, the impact is by no means overestimated, which also applies equally to the evaluation of other social impacts of the key employees of the employment companies as well as the employees of the SWSW.

In the course of the analysis, a negative impact that particularly affects the colleagues of the programme participants was also identified. Despite increased awareness of the target group, some employees still felt **overburdened due to special social and personal needs of the participants**. This negative outcome was monetised by means of the proxy indicator "average hardship allowance according to TVöD (collective agreement for the public service)" in the amount of 1.35 euros per hour (KommunalForum n.d.; Infoportal für den öffentlichen Dienst 2018). The telephone survey of employment companies and church congregations (2021) revealed that 25% of the employers observed that their employees were overworked due to dealing with the target group. For this proportion of employers, it was assumed that the working time provided by the participants was perceived as burdensome by their colleagues, which was extrapolated to the analysis year 2019. Following the same logic as for the previous impact, where the focus was on raising awareness among colleagues, the deadweight was set at 96.8% (Federal Employment Agency 2020), which corresponds to the probability of an alternative job.

5.5. Employment Companies and Church Congregations

Employment companies and church congregations refer to those organisations that have employed the long-term unemployed within the framework of the voucher programme. In the analysis year 2019, there were a total of 24 employment organisations that took in programme participants and offered them a job (Internal Documentation of the SWSW, Own analysis).

In addition to guided interviews with the programme participants and the employees of the SWSW, the survey also included interviews with the employees of the employment companies. Furthermore, a quantitative telephone survey was conducted among the employment companies in order to record financial, output and impact indicators. From these results, an empirically verified impact model was developed and a well-founded, data-based quantification of the identified impacts was carried out.

Although the vouchers received often do not cover all the costs incurred by the employment companies in connection with the employment of the programme participants, the employment companies also derive indirect economic benefits from the voucher programme. An important impact includes the aspect of **saving on recruitment costs as well as time facilitation with regard to recruitment activities**. The SWSW conducts important preparatory work by processing the applications for the voucher programme and through the ongoing exchange with the players involved, which results in saved resources for the employment companies through the created synergies. The fact that time-consuming job postings and application processes are eliminated here is described as positive (Telephone Survey of Employment Companies and Church Congregations 2021).



The employment companies see the possibility of combining the subsidies received through the voucher programme with **public subsidies** as a further advantage. These are used to cover the employment companies' own share of the programme participants' personnel costs. (ibid. 2021). This reflects another source of income for the employment companies that results from the voucher programme and partly compensates for the expenses that arise from the programme and have to be financed by the employment companies themselves.

Some employment companies also see the voucher programme as an **opportunity to establish new contacts with potential cooperation partners and thus to expand their network** (ibid. 2021). On the one hand, they network with other diaconal enterprises and church congregations within the SWSW or maintain and intensify these relationships. On the other hand, they occasionally have the opportunity to get in touch with external partners.

In the telephone survey of employment companies and church congregations (2021), some employment companies also reported a certain **image gain or additional recognition** due to the fact that they employ disadvantaged, hard-to-place target groups under the voucher programme and thus support them. Working with people from these target groups is known to be challenging, which is why the efforts of the employment companies to support and sustainably empower these people are recognised and appreciated.

Other impacts that have already been taken into account and monetised for the stakeholder "work colleagues of the participants" also indirectly benefit the employment companies and church congregations, but are not monetised again. This happens because, from the perspective of the employment companies, the participants' work colleagues also take on the role of their key employees. For example, the employment companies themselves benefit from the workload reduction that their key employees experience because the participants take over tasks, in the form of **increased labour productivity**. Furthermore, the fact that the key employees work closely with the voucher recipients and thus get to know their needs and personal circumstances also has an impact on the employment companies in the form of **increased diversity in the team**. However, this can also lead to negative developments, as the representatives of the church congregations in particular sometimes do not have the necessary knowledge and experience to adequately take care of participants with special personal and social needs, which can lead to **excessive demands** in individual cases (Interview 3).

In summary, this results in the impact value chain for the employment companies and church congregations as shown in section 5.5.1 below.

5.5.1. Impact Value Chain of the Employment Companies and Church Congregations

The employment companies and church congregations invest time and human resources in the voucher programme, which are utilised through the work of their key employees. In addition, they also contribute financial resources for costs that could not be covered by the vouchers. These are, for example, personnel costs of the programme participants that exceed the maximum value of the vouchers or other operational costs that arise in connection with the voucher programme and their participants. They are provided with (partly) subsidised jobs and support for recruitment activities as programme activities. The direct output is, among others, the number of participants placed and employed. In return, the employment companies also receive a variety of impacts, such as network expansion and an improved image. All identified impacts of the employment companies are listed in Table 5-7 below and are described in more detail in the next section 5.5.2.



Table 5-7: Impact Value Chain of Employment Companies and Church Congregations

Input	Organisational activity	Output	Outcome/Impact	Deadweight
Additional financial resources Time and personnel resources for support	Workplace promotion	Number of participants placed	Savings in terms of recruitment costs and time facilitation due to the preparatory work by the Social Welfare Service Württemberg Other income of the employment companies for the programme participants (e.g. through public funding)	Employers who would have achieved the same impacts even without the voucher programme
	Support with recruitment activities	Number of employed participants	Establishing relationships with potential cooperation partners and network expansion Improved image and recognition through employment of the target group	
	Mediation	Number of participants supported	<i>Increased labour productivity through additional workers</i> <i>Expanding diversity in the team by employing the target group</i> <i>Higher operating costs due to support activities of key employees</i> <i>Overload of church congregations through support of participants with special social and personal needs (specialised support needed)</i>	

Note: Impacts highlighted in grey or light red and in italics are already included in other impacts and are not additionally monetised.

5.5.2. Calculation of the Stakeholder-Specific Monetised Impacts

The employment companies and church congregations achieve a benefit through the voucher programme valued at **206,716 euros**. The details of this benefit are shown in Table 5-8 below and explained further in the following remarks.

Table 5-8: Monetised Impacts of Employment Companies and Church Congregations

Employment companies and church congregations	
Savings in terms of recruitment costs and time facilitation due to the preparatory work by the Social Welfare Service Württemberg Average gross wage Baden-Württemberg multiplied by the working time of the employees of the Social Welfare Service Württemberg for approved applications in 2019 multiplied by the proportion of employment companies who benefit from time savings or facilitation (45%) minus deadweight: share of employment companies that would have similar impacts through substitute services (assumption: 0%)	Net impact
	€ 6,239
Other income of the employment companies for the programme participants (e.g. through public funding) Total income of employment companies from external sources for programme participants (extrapolated to 2019) minus deadweight: share of employment companies that would have similar impacts through substitute services (assumption: 0%)	Net impact
	€ 159,676



<p>Establishing relationships with potential cooperation partners and network expansion</p> <p>Average price for annual company membership in national/EU-wide networks</p> <p>Related to the year 2019</p> <p>multiplied by the share of employment companies that have benefited from network expansion through the voucher programme (50%)</p> <p>minus deadweight: share of employment companies that would have similar impacts through substitute services (assumption: 10%)</p> <p style="text-align: right;">Net impact</p>	€ 20,010
<p>Improved image or recognition through employment of the target group</p> <p>Costs for an online advertising campaign</p> <p>Related to the year 2019</p> <p>multiplied by the share of employment companies that reported an improved image through the voucher programme (33%)</p> <p>minus deadweight: share of employment companies that would have similar impacts through substitute services (assumption: 25%)</p> <p style="text-align: right;">Net impact</p>	€ 20,790
<p><i>Increased labour productivity through additional workers</i></p> <p><i>Covered by the impact "Work relief through the assumption of tasks by the programme participants" for the stakeholder "Work colleagues of the participants".</i></p>	-
<p><i>Expanding diversity in the team by employing the target group</i></p> <p><i>Covered by the impact "higher sensitisation of the target group and development of a better understanding of the needs of the target group" for the stakeholder "work colleagues of the participants".</i></p>	-
<p><i>Higher operating costs due to support activities of key employees</i></p> <p><i>Not monetised, as the impact on the input side has already been taken into account</i></p>	-
<p><i>Overload of church congregations through support of participants with special social and personal needs (specialised support needed)</i></p> <p><i>Covered by the impact "excessive demands on the team due to social and personal needs of the participants" for the stakeholder "work colleagues of the participants".</i></p>	-
<p>Total added value of employment companies and church congregations</p>	€ 206,716

At the beginning of the voucher programme, the employment companies benefit in particular from **savings in terms of recruitment costs respectively facilitation in terms of time for recruitment activities** due to the fact that the employees of the SWSW do the preliminary work for the admission of the participants to the programme. This impact is monetised using the proxy indicator "average gross wage in Baden-Württemberg", which at the time of the analysis was 23.58 euros per hour (Federal Statistical Office 2019). To quantify the impact, the number of working hours of the employees of the SWSW used for the approved applications, which totalled 588 hours in 2019, was used (Survey of Financial Data at the SWSW 2020). The resulting benefit was attributed to a 45% share of all employment companies, corresponding to those companies reporting time relief and savings as a result of the programme (Telephone Survey of Employment Companies and Church Congregations 2021). No deadweight was deducted for this impact, as it is directly attributable to the voucher programme and thus would not occur without the programme.

The most highly valued impact of the employment companies is an economic impact that does not have to be valued in monetary terms, but is already present in monetary units. Some employment companies have the option of combining the funding received through the voucher programme with **public subsidies**, which are used to cover the employment companies' own share of the programme participants' personnel costs. -. The average revenue per participant was collected as part of the



Telephone Survey of Employment Companies and Church Congregations (2021) and used to extrapolate the total revenue in the analysis year 2019. No deadweight was set in this case either, as the impact also arises directly from the voucher programme and would therefore be completely absent in the alternative scenario.

The employment companies also benefit from the **expansion of their own network** through participation in the voucher programme, as they come into contact with other possible partner organisations. The average price for an annual company membership in national or EU-wide networks of 1,852.78 euros (Netzwerk Wissenschaftsmanagement n.d.; Netzwerk für Nachhaltiges Wirtschaften n.d.; MFA Netzwerk n.d.) was used as a proxy indicator for this impact. The impact was attributed to those employment companies who, according to the telephone employer survey (2021), benefited from network expansion through the voucher programme (50%). As further networking opportunities cannot be excluded in the alternative scenario, an assumed deadweight of 10% was deducted.

By employing programme participants with various, often multiple placement obstacles, the employment companies benefit from an **improved image** as well as additional **recognition**. However, as the impact cannot be directly assessed in monetary terms, the cost of an online advertising campaign of 3,500 euros (Yuhiro 2019) was used as a proxy indicator. This assumes that companies pay for this service in order to increase their public presence. Data from the Telephone Survey of Employment Companies and Church Congregations (2021) was again used for quantification. Specifically, the impact was attributed to those 33% of employment businesses that reported an improved image. The total monetised amount was then reduced by a deadweight of 25% under the assumption that the employment companies pursue a social purpose and would therefore also partly work with similar target groups without the voucher programme.

Impacts that benefit the individual work colleagues of the programme participants also apply to a certain extent to the employment companies where they are active. In order to avoid multiple evaluations, however, these impacts were only taken into account for the stakeholder of the fellow workers. For example, the employment companies implicitly benefit from **increased labour productivity due to additional workers**, but this impact was no longer monetised here, as it was already covered by the impact "work relief through the assumption of tasks by the programme participants".

On the other hand, the employment companies incurred **higher operating costs** due to the necessary support of the programme participants by their work colleagues, i.e. by the key employees of the employment companies. However, this negative impact was not additionally monetised either, since the personnel costs that the employment companies had to bear for the training, support and accompaniment of the participants by the key employees were already taken into account on the input side.

5.6. Employees of the Social Welfare Service Württemberg

This stakeholder refers to the **employees of the Social Welfare Service Württemberg** who are responsible for the operational implementation, administration and maintenance of the voucher programme and are thus indispensable for the successful implementation of the programme. Specifically, they review applications from employment companies and church congregations for the employment of long-term unemployed persons in their own enterprise or organisation via the voucher programme. Furthermore, they are in regular contact with the employment companies and, if necessary, also with the programme participants on a selective basis in order to advise them and ensure the smooth running of the programme. They are also in contact with the advisory board in



order to work out the eligibility criteria together, on the basis of which they then decide independently which applications can be approved and which have to be rejected. As part of their administrative duties, the staff members are also responsible for documenting and monitoring the current implementation of the programme and for its further development (Interview 2).

In addition to guided interviews with the programme participants and representatives of the employment companies, interviews were also conducted with the staff of the SWSW. Furthermore, four working group meetings were organised with the team of the SWSW and the study team, in which the current status of the analysis was reported and any questions were clarified. The team of the SWSW was thus available for support during the entire duration of the study.

The employees of the SWSW benefit directly from the voucher programme in the form of **income** for the hours worked under the programme. Since the administration of the voucher programme is not their sole task, the share of their income for the total of 588 hours worked in the analysis year 2019 was deducted from their total income to determine this impact. Converted to a full-time equivalent basis (FTE), this corresponds to the work of 0.35 FTE employees and was performed by two different employees (Survey of Financial Data at the SWSW 2020).

Through ongoing contact with the employment companies and the programme participants, the employees of the SWSW, like those of the employment companies, are **sensitised to the specifics of the target group** and thus benefit from **broadening their horizons**. The cooperation enables them to get to know the needs, but also the strengths and abilities of the long-term unemployed who are difficult to place, and thus develop a holistic understanding of the target group as a whole. This is also linked to the impact of a **positive feeling of doing a meaningful and beneficial activity by making a difference** for the target group. The voucher programme supports people who have been unemployed for a long time, for whom other state measures are hardly an option and who have hardly any realistic chances on the primary labour market. For this reason, their support through the voucher programme is all the more important and valuable (Interview 2).

In summary, the impact value chain for the employees of the SWSW is shown in the following chapter 5.6.1.

5.6.1. Impact Value Chain of the Employees of the Social Welfare Service Württemberg

The SWSW staff use their time and skills as input into the voucher programme to place programme participants with employment companies and assist them with recruitment activities. Outputs include, for example, the number of participants placed. A key benefit for the employees is the positive feeling they gain from their meaningful activity. Table 5-9 below gives an overview of the impact of the voucher programme on the employees of the SWSW.



Table 5-9: Impact Value Chain of the Employees of the Social Welfare Service Württemberg

Input	Organisational activity	Output	Impact/Outcome	Deadweight
Time Knowledge	Support for recruitment activities of the organisation	Number of employment companies involved Number of participants placed	Income incl. allocations to personnel and material costs (calculated proportionally for programme administration)	Impacts that would have resulted from alternatively implemented projects and activities
	Placement of programme participants	Number of employed participants Number of participants supported	Positive feeling (fulfilment, meaningful activity) Broadening horizons and increasing sensitisation for the target group	

5.6.2. Calculation of the Stakeholder-Specific Monetised Impacts

The employees of the SWSW have a total monetary benefit of 1,653 euros through the voucher programme. This is a comparatively low value because a high deadweight was set for this stakeholder group. Since the employees of the Social Welfare Service Württemberg would have a very good chance of finding another job in the alternative scenario, the average unemployment rate in Baden-Württemberg in the analysis year 2019 was used to determine the deadweight and the net impacts were consequently only attributed to the proportion of employees who would not be employed in the alternative scenario. Thus, the deadweight can be calculated from the reciprocal of the unemployment rate. Table 5-10 shows the exact composition of the benefits for the employees of the SWSW.

Table 5-10: Monetised Impacts of the Employees of the Social Welfare Service Württemberg

Employees of the Social Welfare Service Württemberg	
<p>Income incl. allocations for personnel and material costs (calculated proportionally for programme administration)</p> <p>Related to the year 2019</p> <p>minus deadweight: proportion of employees who would have similar impacts through substitute services (probability of alternative employment = 96.80%)</p> <p style="text-align: right;">Net impact</p>	€ 1,007
<p>Positive feeling (fulfilment, meaningful activity)</p> <p>Average salary difference between non-profit (health and social services) and profit sectors (five industries from the service sector as well as the manufacturing sector)</p> <p>Related to the year 2019</p> <p>multiplied by the number of employees responsible for programme implementation at the Social Welfare Service Württemberg</p> <p>minus deadweight: proportion of employees who would have similar impacts through substitute services (probability of alternative employment = 96.80%)</p> <p style="text-align: right;">Net impact</p>	€ 308
<p>Broadening horizons and increasing sensitisation for the target group</p> <p>Average earnings for an internship</p> <p>Related to the year 2019</p> <p>multiplied by the number of employees responsible for programme implementation at the Social Welfare Service Württemberg</p> <p>minus deadweight: proportion of employees who would have similar impacts through substitute services (probability of alternative employment = 96.80%)</p>	€ 337



	Net impact
Total added value of the employees of the Social Welfare Service Württemberg	€ 1,653

The **income** of the employees of the SWSW is partly financed by the voucher programme. This refers to the remuneration for the share of working time that the employees spend on the administration and implementation of the voucher programme. This economic impact is monetary and was recorded directly at the SWSW as part of the collection of financial and output data in connection with the voucher programme (2020). The deadweight corresponds to the probability of obtaining alternative employment. The average unemployment rate in Baden-Württemberg in 2019 of 3.2% was used for this (Federal Employment Agency 2020). The deadweight is therefore 96.8%.

The **positive feeling in the course of a meaningful activity** is another essential impact for the employees of the SWSW, which, however, cannot be measured directly. To monetise the impact, the average salary difference between the non-profit and profit sectors of 401.4 euros per month (Federal Employment Agency 2019) is used as a proxy indicator and calculated for the analysis year 2019. The impact was attributed to all employees of the SWSW who were involved in the implementation and administration of the voucher programme in 2019 and reduced by the deadweight of 96.8% accordingly.

Through the work done in the framework of the voucher programme, the employees of the SWSW develop a **higher sensitisation for the target group of the programme**, which leads to a **broadening of horizons**. This impact was monetised using the proxy indicator "average earnings for an internship", which amounts to 5,266 euros per capita (CLEVIS GmbH 2020), and attributed to all employees who contributed to the voucher programme. The probability of alternative employment was also assumed as a deadweight (96.8%).

5.7. Employment Agencies/ Job Centres

The **Federal Employment Agency** is a public corporation. It is the point of contact for job and training placement. The main services provided by the Federal Employment Agency are counselling people on topics related to employment and supporting citizens with financial benefits such as unemployment and child benefits. The tasks of the Federal Employment Agency are implemented by a total of 156 **employment agencies** with their approximately 600 local branches. In addition, the agencies have set up 302 **job centres** together with the districts or independent cities (Bundesagentur für Arbeit n.d.).

According to §2 of the German SGB III, the employment agencies provide services for employers and employees in particular by regularly informing employers about training and labour market developments, the supply of skilled workers and vocational training measures, and by offering labour market counselling and placement services tailored to the company. For workers, they offer counselling services to help them prepare their career choices and explore career development opportunities, as well as placement opportunities for training and employment. If job seekers are not (or no longer) entitled to unemployment benefits as defined in SGB III, they are entitled to basic security benefits in the form of services, cash benefits and/or benefits in kind. Basic security benefits are intended to enable benefit claimants to lead a dignified life. In addition to the Federal Employment Agency, municipal agencies designated as job centres are responsible for providing these benefits (§1, §4, §5, §6 SGB II).

Since the majority of participants in the voucher programme are recipients of basic income support, the job centres play a major role in this analysis. Furthermore, due to the regional anchoring of the voucher programme in Baden-Württemberg, it makes a contribution especially to the job centres



operating at the municipal level. In detail, the job centres benefit from the **supplementation of their own services** and thus at the same time from the **relief of their own programme for the target group of the voucher programme** (Interview 6). Since the extent and intensity of these impacts cannot be determined on the basis of the available data, the impacts are not evaluated in monetary terms. Nevertheless, these are important impacts that presumably have great relevance for the general local population at the regional level where the voucher programme was implemented. An indication of this is also the contribution of these two impacts to the fulfilment of three of the total of 17 Sustainable Development Goals (SDGs) defined by the international community of states of the United Nations and their sub-goals, which are considered particularly important with regard to the sustainable development of society. Specifically, Goal 1 focuses on ending poverty in all its forms, Goal 8 on achieving sustainable work and decent work for all, and Goal 17 on strengthening sustainable development (United Nations 2015). For more information, see Chapter 8.

Furthermore, the voucher programme contributes to the fact that the employment agencies and job centreCenters also perceive a certain **easing of the workload**, since the participants involved in the voucher programme no longer have to be supported and placed by the public institutions, or have to do so much less intensively (Interview 7). The employment of programme participants with jobs that are subject to social insurance contributions also means that **payments of basic security benefits are no longer necessary**.

In summary, the impact value chain for the employment agencies and the job centres is presented in Chapter 5.7.1 below.

5.7.1. Impact Value Chain of the Employment Agencies/ Job Centres

Table 5-11 shows the impact value chain of the employment agencies and job centres. This stakeholder does not provide any input into the voucher programme, but receives benefits in the form of reduced workload or less effort for the implementation of their own placement programmes. Thus, the placement and support of voucher recipients is the central activity of the voucher programme for this stakeholder. The output consists of the number of participants placed, employed and supported within the framework of the voucher programme.

Table 5-11: Impact Value Chain of the Employment agencies/ Job Centres

Input	Organisational activity	Output	Outcome/impact	Deadweight
N/A	Placement of programme participants Provision of jobs Support for the programme participants	Number of participants placed Number of employed participants Number of participants supported	Complementing the public institutions' own offer Relief of the public mediation programmes for the target group Ease of workload and less effort for placement programmes Saving on basic security benefits (only jobs subject to social insurance contributions)	Activities of the voucher programme that could be substituted by alternative offers from existing organisations or private individuals

Note: Impacts highlighted in grey or light red and in italics are already included in other impacts and are not additionally monetised.

5.7.2. Calculation of the Stakeholder-Specific Monetised Impacts

For the employment agencies and job centres, monetised impacts amounting to **264,210 euros** arose, which can be broken down as shown in Table 5-12 below.



Table 5-12: Monetised Impacts of the Employment Agencies/ Job Centres

Employment agencies/ job centres	
Complementing the public institutions' own offer <i>Cannot be monetised due to insufficient data available</i>	-
Relief of the public mediation programmes for the target group <i>Cannot be monetised due to insufficient data available</i>	-
Ease of workload and less effort for placement programmes Average gross wage for a social worker Time saved if the case does not occur, as it is supported by the Social Welfare Service Württemberg (assumption: 1 hour per case) Extrapolated to the year 2019 minus deadweight: share of participants who would trigger similar impacts through substitute services (assumption: voluntary work: 5%, mini-jobs: 5%, jobs subject to social insurance contributions: 10%)	Net impact € 2,639
Saving on basic security benefits (only jobs subject to social insurance contributions) Average amount of basic security benefits for the target group (only jobs subject to social insurance contributions) multiplied by the number of programme participants in employment subject to social insurance contributions minus deadweight (probability of alternative employment = 10%)	Net impact € 261,571
Total added value Employment agencies/ job centres	€ 264,210

Through the support of the participants in the voucher programme by the Social Welfare Service Württemberg, the employment agencies and job centres benefited from an **ease of workload**. This impact was calculated using the proxy indicator "time saved". This is the time saved by a social worker if the case does not occur and therefore does not have to be dealt with by the staff of the employment agencies or job centres. It was assumed that one hour of working time is saved per programme participant. For the monetisation, the time saved was multiplied by the average gross wage in the social sector, which was also assumed for social workers. Subsequently, a deadweight of 6.7% was deducted, which results from the mean value of the corresponding deadweights by type of employment, as described in chapter 5.1.

In addition, the job centres benefit from **savings on contributions to the basic security benefits** for programme participants who are employed and subject to social insurance contributions. The calculations for this were based on the average amount of basic security benefits for the target group, which was calculated from the basic security benefits for single persons or single parents as well as for couples or joint households, amounting to 410.50 euros per month in 2020 (Sozialverband VdK Baden-Württemberg 2021). The resulting amount was attributed to the programme participants in employment subject to social security benefits and extrapolated to the analysis year 2019. The monetised impact was then reduced by a deadweight of 10%, which represents the probability of alternative occupation for this employment type.

5.8. Social Insurance Institutions

In Germany, the **social insurance institutions** are responsible for unemployment, pension, health, accident and long-term care insurance. They are mainly included in this analysis because there are profits in the sense of an SROI analysis in connection with jobs subject to social insurance. These are, on the one hand, the participants in the voucher programme who were employed subject to social insurance, but on the other hand also the employees of the employment agencies who were



responsible for implementing the voucher programme in their own companies and for accompanying the voucher recipients, as well as the employees of the SWSW who administered and implemented the voucher programme.

The direct benefit for the social insurance institutions is the collection of additional social insurance contributions that would otherwise not be earned.

In summary, this results in an impact value chain for the social insurance institutions as described below.

5.8.1. Impact Value Chain of the Social Insurance Institutions

The social insurance institutions have no direct input into the voucher programme. The stakeholder's profit from the voucher programme mainly results from the provision of jobs for the voucher recipients with an employment relationship that is subject to social insurance contributions. As a result, the social insurance institutions receive additional contributions to social insurance, specifically through the employment of the programme participants as well as the employees of the SWSW and the employment companies who were involved in the programme implementation. The impacts achieved are shown in the following Table 5-13.

Table 5-13: Impact Value Chain of the Social Insurance Institutions

Input	Organisational activity	Output	Outcome/Impact	Deadweight
N/A	Provision of jobs	<ul style="list-style-type: none"> Number of employed participants Number of key employees employed Number of staff employed by the Social Welfare Service Württemberg 	Additional contributions to social insurance by <ul style="list-style-type: none"> - Employed programme participants (only jobs subject to social insurance contributions) - Employees of the Social Welfare Service Württemberg (proportionally for programme implementation) - Key employees at employment companies (proportionally for training and support of programme participants) 	Activities of the voucher programme that could be substituted by alternative offers from existing organisations or private individuals

5.8.2. Calculation of the Stakeholder-Specific Monetised Impacts

Monetised impacts amounting to **280,342 euros** arose for the social insurance institutions. The composition of the impacts is shown in the following Table 5-14.



Table 5-14: Monetised Impacts of the Social Security Institutions

Social insurance agencies	
Additional contributions to social insurance by	
- Employed programme participants (only jobs subject to social insurance contributions)	
- Employees of the Social Welfare Service Württemberg (proportionally for programme implementation)	
- Key employees at the employment agency (proportionally for training and support of programme participants)	
Amount of employer and employee contributions multiplied by the number of employees per category minus deadweight (probability of alternative employment = 96.80% for key employees at employment agencies and employees of the Social Welfare Service Württemberg; 10% programme participants with employment subject to social insurance contributions).	
Net impact programme participants	€279,840
Net impact employees of the Social Welfare Service Württemberg	€269
Net impact key employees at employment companies	€233
Total added value of the social insurance institutions	€ 280,342

The central benefit of the social insurance agencies are the **additional contributions to social insurance** in the form of employee and employer contributions. For the employees of the SWSW, this economic impact was recorded directly as part of the collection of financial and output data at the SWSW (2020). These were determined proportionately for the working time spent on the administration and implementation of the voucher programme using a calculation key determined by the SWSW. As part of the Telephone Survey of Employment Companies and Church Congregations 2021 (2021), basic information was collected on the average personnel costs incurred for the enrolment, support and accompaniment of programme participants by key employees, which served as the basis for extrapolating the personnel costs, including social insurance contributions, to the analysis year 2019. Since almost all of these employees could have kept their existing jobs or found new employment in the alternative scenario, i.e. even if the voucher programme had not existed, the deadweight of 96.8% is very high. It is based on the average unemployment rate in Baden-Württemberg in 2019, which was 3.2% (Federal Employment Agency 2020). Data from both of the above-mentioned survey sources was used to calculate the additional contributions from the employment of programme participants subject to social insurance contributions. Based on this, projections were made for the scope of the voucher programme in the analysis year 2019. A deadweight of 10%, which can be calculated as described in Chapter 5.1, was used for this personnel category.

5.9. State (Federal Government, Federal States, Districts, Municipalities)

The impacts of the regional authorities and administrative bodies of the federal government, the federal states and the rural and urban districts and municipalities are summarised under this stakeholder.

The focus of the present analysis lies in the consideration of the local authorities as actors in terms of taxes and duties as well as in the political area, which pursue the political goal of high employment and the associated tax and contribution revenues. Through the existence of the voucher programme, the local authorities can gain **additional tax revenues**. This includes wage and church tax as well as solidarity surcharges on the part of the employees of the SWSW and the employment companies responsible for maintaining the voucher programme, as well as on the part of the programme participants in employment relationships subject to social insurance contributions.



Other significant, but less tangible impacts of this stakeholder are the **fulfilment of the supply mandate** to enable job seekers to find suitable employment. This is included in the calculation of the impacts for the participants as direct addressees of the voucher programme and is therefore not monetised here.

Furthermore, this stakeholder group benefits from the fact that the voucher programme **highlights social gaps** and consequently **puts the issues of unemployment, poverty and exclusion more on the political agenda**. This gives important impulses to policy-makers with regard to the development of legal frameworks that are in line with the target group as well as needs-oriented interventions and programmes. From this point of view, the voucher programme thus has a double impact: on the one hand, to help people and, on the other hand, to show social needs, to document them and to bring the findings to the attention of policy-makers with the request to develop more targeted measures for these target groups. In this context, the measure §16e from the German Social Code Book (in German: Sozialgesetzbuch/ SGB II) is particularly worth mentioning, as the SWSW contributed significantly to its development and inclusion in the legislation (Interview 5). This measure is aimed at the long-term unemployed and seeks to reintegrate them into the labour market through the application of a graduated wage model. If an employment relationship is created with a duration of at least two years, the employer is entitled to a subsidy of 75% of the salary in the first year, which is reduced to 50% in the second year. Due to the lack of data, these impacts cannot be evaluated in monetary terms either, but their link to the SDGs in Chapter 8 clearly shows their social relevance. Specifically, in addition to the three SDGs already mentioned, a contribution to Goal 10 with a focus on reducing inequality and its sub-goals could also be identified for this stakeholder.

In summary, this results in an impact value chain for the state as described in Chapter 5.9.1.

5.9.1. Impact Value Chain of the State (Federal Government, Federal States, Districts, Municipalities)

Table 5-15 shows the impact value chain of the state. This stakeholder provides financial input in the form of public subsidies that employment companies receive for some of the programme participants they employ. The input was extrapolated to the size of the voucher programme in the analysis year 2019 based on the financial data collected in the Telephone Survey of Employment Companies and Church Congregations (2021). The state, in turn, benefits from additional income from the employment of the programme participants as well as the employees of the SWSW and the employment companies who are directly involved in the implementation and administration of the voucher programme. Thus, the provision of jobs is the central activity of the voucher programme for this stakeholder. The output is the number of programme participants employed under the voucher programme.



Table 5-15: Impact Value Chain of the State (Federal Government, Federal States, Districts, Municipalities)

Input	Organisational activity	Output	Outcome/Impact	Deadweight
Public subsidies	Provision of jobs	Number of employed participants	<i>Highlighting social gaps/ putting the issues of unemployment, poverty and exclusion more on the political agenda</i>	Activities of the voucher programme that could be substituted by alternative offers from existing organisations or private individuals
		Number of employees workers employed	<i>Fulfilment of the supply mandate</i>	
		Number of staff employed by the Social Welfare Service Württemberg	Additional tax and duty revenue through <ul style="list-style-type: none"> - the employment of programme participants (only jobs subject to social insurance contributions) - the staff of the Social Welfare Service Württemberg (proportionally for programme implementation) - key employees at employment companies (proportionally for training and support of programme participants) 	

Note: Impacts highlighted in grey or light red and in italics are already included in other impacts and are not additionally monetised.

5.9.2. Calculation of the Stakeholder-Specific Monetised Impacts

In total, the state achieves monetised impacts amounting to **117,139 euros**. The composition of these impacts is explained in more detail in Table 5-16 below.

Table 5-16: Monetised Impacts of the State (Federal Government, Federal States, Districts, municipalities)

State (federal government, federal states, districts, municipalities)	
<i>Highlighting social gaps/ putting the issues of unemployment, poverty and exclusion more on the political agenda</i> <i>Cannot be monetised due to insufficient data available</i>	-
<i>Fulfilment of the supply mandate</i> <i>Not evaluated in monetary terms, as this has already been taken into account for the stakeholder "programme participants".</i>	-
Additional tax and duty revenue through <ul style="list-style-type: none"> - the employment of programme participants (only jobs subject to social insurance contributions) - the staff of the Social Welfare Service Württemberg (proportionally for programme implementation) - key employees at employment companies (proportionally for training and support of programme participants) <p>Amount of wage tax plus amount of employer contributions plus income from solidarity surcharge and church tax multiplied by the number of employees per category minus deadweight (probability of alternative employment = 96.80% for key employees at employment agencies and employees of the Social Welfare Service Württemberg; 10% programme participants with employment subject to social insurance contributions).</p>	<p>€ 116,864 € 177 € 97</p>



Net impact of programme participants Net impact employees of the Social Welfare Service Württemberg Net impact key employees at employment companies	
Total added value of the state (federal government, federal states, districts, municipalities)	€ 117,139

Through the voucher programme, the state benefits from **additional tax and duty income** in the amount of 117,139 euros, which results from the income from the employment of the programme participants subject to social insurance contributions as well as the employees of the SWSW and the key employees at the employment companies. Specifically, depending on the personnel category, wage tax, employer contributions as well as income from church tax and the solidarity surcharge are included in the calculations. The data basis for the calculations is again the Survey of Financial Data at the SWSW (2020) and the Telephone Survey of Employment Companies and Church Congregations (2021), which were then used to extrapolate the impacts to the analysis year 2019. The vast majority of this impact is accounted for by the income generated by the programme participants at 116,864 euros. The reason for this is that the impact was only attributed to those employees of the SWSW and the employment agencies who were directly involved in the voucher programme, and only proportionally to the working time they actually spent on the voucher programme. In addition, a high deadweight of 96.8% was again set for these two categories of personnel, since in the alternative scenario, if the voucher programme were to be discarded, they would most likely either keep their job or find a new job. Consequently, the unemployment rate for Baden-Württemberg, which was 3.2% in the analysis year 2019 (Federal Employment Agency 2020), was again used to determine the deadweight. The deadweight for programme participants was again determined using the assumptions outlined in Chapter 5.1 and is set comparatively low at 10% due to the very limited employment opportunities for these persons in the absence of the voucher programme.

5.10. Suppliers

In a broader sense, suppliers are all the companies whose products and services are used for the organisation and implementation of the voucher programme. Suppliers provide, for example, the necessary equipment for the work or supply other materials that are used for the voucher programme. Thus, suppliers mainly benefit from **additional orders**.

Table 5-17 below provides an overview of the entire impact value chain of the suppliers.

5.10.1. Impact Value Chain of the Suppliers

The relevant activity of the voucher programme for this stakeholder is its purchase of the products and services needed to implement it. The number and volume of products and services purchased is the corresponding output of these activities. For this stakeholder, the benefit is the receipt of additional orders and thus additional income. As a deadweight, orders that would be generated by other customers and could be compensated for must be deducted.



Table 5-17: Impact Value Chain of the Suppliers

Input	Organisational activity	Output	Outcome/impact	Deadweight
Products/ Services	Purchase of products and services to enable the organisation and implementation of the voucher programme	Number and volume of products/services purchased for the voucher programme	Additional orders	Orders that could be compensated for by other customers

5.10.2. Calculation of the Stakeholder-Specific Monetised Impacts

The suppliers achieve monetised impacts of **1,348 euros** through the voucher programme, which are made up as described in Table 5-18 below.

Table 5-18: Monetised Impacts of the Suppliers

Suppliers	
Additional orders Amount of costs for material costs (e.g. cost of materials, other purchased services) minus deadweight: share of orders that would have come about even without the voucher programme (assumption: 80%)	
Net impact	€ 1,348
Total added value of the suppliers	€ 1,348

The monetary added value for suppliers resulting from the voucher programme is primarily the **receipt of additional orders**. In order to be able to calculate this benefit, the data from the cost breakdown of the voucher programme, which was collected within the framework of the finance and output survey at the SWSW (2020), was used. The calculated benefit was reduced by a deadweight of 80%, as a large part of these orders could presumably be compensated otherwise.

5.11. Investors/ Regional Church

The **regional church** is the **primary funder** of the SWSW voucher programme. The synod of the Evangelical-Lutheran regional church in Württemberg adopts the budget. On the one hand, the church taxes are made available to the church congregations, and on the other hand, they are used to finance state church tasks and also projects such as the voucher programme. A total budget of 294,835 euros was made available for the 2019 analysis year. This was also used to fund the administrative costs of implementing the support programme as well as the vouchers (Survey of Financial Data at the SWSW 2020; Interview 5). However, this source of funding is not sufficient to cover all costs incurred by employment companies in connection with the employment of programme participants. Consequently, the funding that employment companies receive through the voucher programme is supplemented by financial means from the state, municipality, or from their own resources. These are mainly self-financed personnel costs for some programme participants as well as personnel costs for their key employees, who are also involved in the voucher programme, and other operating expenses.

Since the state and the employment companies were considered as separate stakeholders, their impacts will not be discussed in more detail here. The regional church benefits from the voucher programme because it is concerned about fulfilling the mission of the SWSW to support socially disadvantaged groups and those at risk of exclusion, and promoting this mission makes it **feel good**.



However, these impacts are not assessed in monetary terms in the analysis, as it can be assumed that if the voucher programme did not exist, the regional church would use the financial resources for similar socially oriented purposes and would benefit from similar impacts in the process. The funding is determined according to the budget situation, which means that sometimes it may not be possible to help in all areas that are important to the regional church and for which it feels responsible (Interview 5). This justifies the assumption that if the voucher programme were to be thought away, the funds would be reallocated. Consequently, these impacts are subject to a very high deadweight, which is why this stakeholder was only considered on the input side in the analysis.



6. SROI Value - Total Calculation

The final step is to calculate the concrete SROI value for the "Employment Vouchers... for Long-term Unemployed People" support programme as well as for the follow-up programme "Church in spite of Poverty and Exclusion" of the Social Welfare Service Württemberg respectively the Interreg CE "Social Impact Voucher" (SIV) programme in Germany (Württemberg) in the analysis year 2019. For this purpose, as described, the (financial) investments are aggregated and compared to the already monetised economic impacts and the additionally monetised social impacts.

By comparing the total investment in the voucher programme from 2019 to the sum of the monetised impacts, the **SROI value amounts to 4.62**. This means that every euro invested in the voucher programme creates impacts with a monetised equivalent value of 4.62 euros.

Table 6-1: Calculation of SROI Value

Investments in the voucher programme, year 2019	€ 937,061
Monetised added value of the voucher programme, year 2019	€ 4,330,307
Total SROI	4.62

Table 6-2 below shows an overall view of the SROI analysis and reflects the investments and social value added of each stakeholder considered:

Table 6-2: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg SIV Programme in Germany) - Overall View

Stakeholder	Investment in the voucher programme		Impacts and social added value of the voucher programme	Share of total added value
Programme participants (job seekers)	Time; skills; willingness to be helped	-	e.g. future perspectives; additional income; daily routine; acquisition of professional as well as personal and social skills; mental strain	€ 3,368,996 77.80%
Social insurance institutions	N/A	-	e.g. additional social insurance contributions of the programme participants as well as the employees of the SWSW and the employment agencies	€ 280,342 6.47%
Employment agencies/ job centres	N/A	-	e.g. workload relief; saving on basic security benefits for programme participants who are subject to social insurance contributions	€ 264,210 6.10%
Employment companies and church congregations	Additional financial resources; time and personnel resources for support	€ 482,549	e.g. image improvement; network expansion; saving on recruitment costs	€ 206,716 4.77%
State (federal government, federal states, districts, municipalities)	Public subsidies	€ 159,676	e.g. additional tax and duty income through the employment of programme participants subject to social insurance contributions	€ 117,139 2.71%

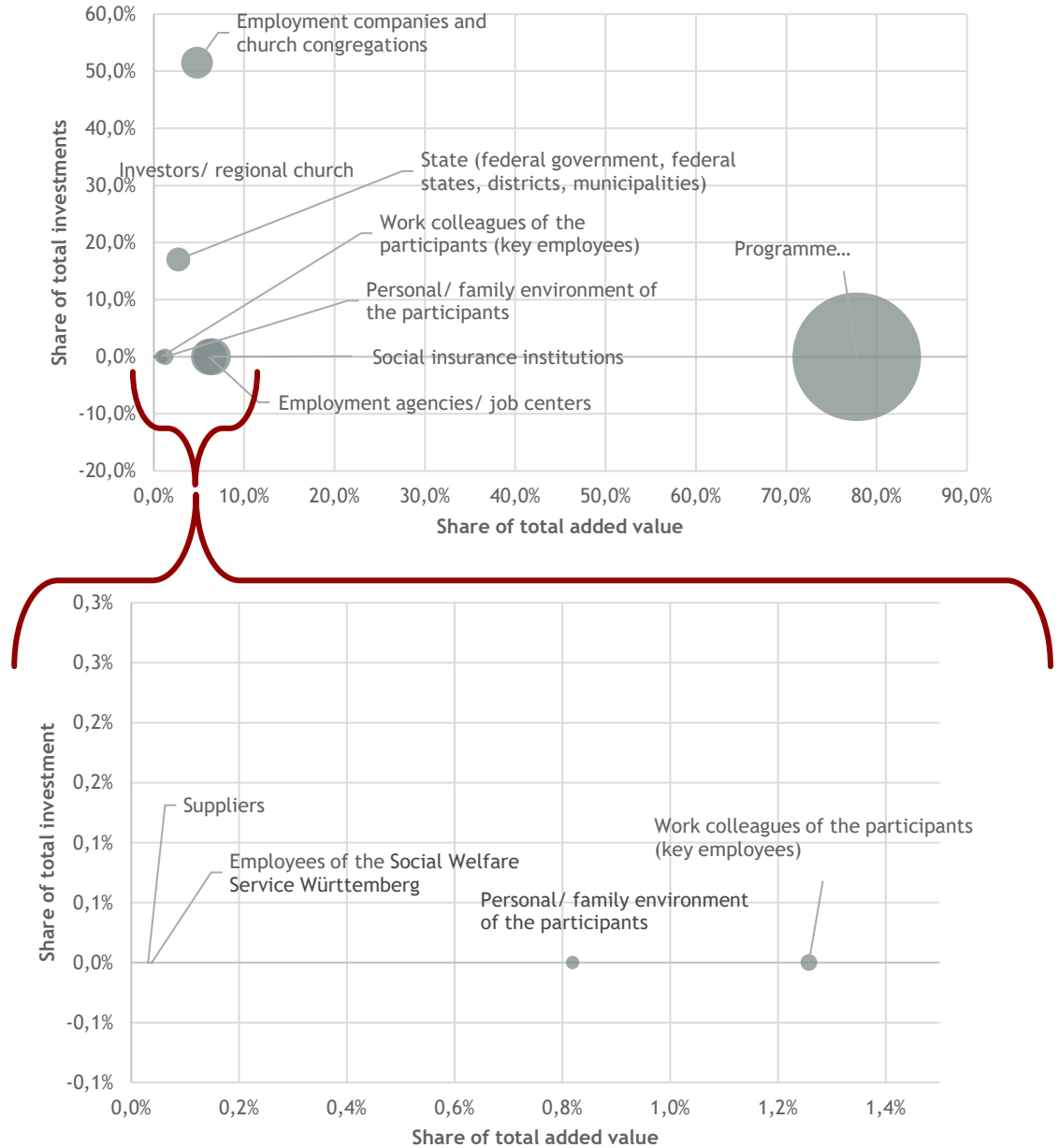


			as well as the employees of the SWSW and the employment agencies		
Work colleagues of the participants (key employees)	Time; Knowledge	-	e.g. sensitisation for the target group; income; workload relief; mental overload due to social and personal needs of the participants	€ 54,446	1.26%
Personal or family environment of the participants	N/A	-	e.g. stabilisation or improvement of the family situation; relief	€ 35,458	0.82%
Employees of the Social Welfare Service Württemberg	Time; Knowledge	-	e.g. income; broadening of horizon; positive feeling	€ 1,653	0.04%
Suppliers	Products/ Services	-	e.g. additional orders	€ 1,348	0.03%
Investors/ regional church	Financial resources (Church tax funds)	€ 294,835	Stakeholder is only considered on the input side		
SROI	€ 937,061		€ 4,330,307		4,62

The table above shows that the stakeholders have different shares in the investments, but also in the total monetised net impacts. The greatest benefit – in line with the mission – accrues to the participants of the voucher programme or the job seekers. They benefit in various ways from the services provided within the framework of the voucher programme. Figure 6-1 below shows that, apart from the participants, the social insurance institutions and the employment agencies and job centres, all other stakeholders account for a comparatively small share of the total added value. The regional church, as the primary donor, provides almost one third of the funds invested in the voucher programme, but has no share in the direct monetised added value.



Figure 6-1: Stakeholder Shares of Total Investments and Total Monetised Impacts Including Detailed View



Source: Own Visualisation

As can be seen in Figure 6-1, the **programme participants** are by far the largest beneficiaries of the voucher programme with 77.8%. The next most important stakeholders are the **social insurance institutions** and the **employment agencies and job centres**, which each benefit from about 6% of the total added value even without financial participation. A further 4.8% of the social added value is accounted for by the **employment companies and church congregations**, which in turn, however, pay for a total of more than half of the investments made. Other major financiers are the **regional church** with a share of 31.5% of the total investments and the **state**, which covers the remaining 17.0% through public subsidies. With a share of 2.7% of the total profit, the state takes fifth place.



In summary, it is clear that the "Employment Vouchers" programme of the Social Welfare Service Württemberg is effective for society as a whole. The voucher programme has a clear added value, especially for the stakeholder programme participants, who are also its primary addressees. Overall, the total investments of all stakeholders in the voucher programme produce a social added value of 4.62 euros for every euro invested. The sum of the monetary economic impacts and the monetised social impacts of the voucher programme was thus more than four times higher than the financial investments made in the analysis year 2019.



7. Scenario Calculations: Effect of Including Medium- and Long-Term Impacts in the Analysis

Chapter 5 focuses on the monetary evaluation of the short-term impacts of the "Employment Vouchers" support programme of the SWSW, which were aggregated in the SROI value for the analysis year 2019. Consequently, the impacts presented were calculated exclusively for the analysis period of one year. However, some of the identified impacts are not directly limited to this analysis period, but in some cases still remain for years after programme completion. The questions of which impacts last longer than the programme period, as well as the intensity and duration of these impacts beyond the programme period, are investigated by means of the scenario calculations described in this chapter.

As a result, different medium-term and long-term impacts are included in the analysis, which were not yet taken into account in the SROI value calculated above. The extrapolated and additionally identified impacts are subsequently presented in two comprehensive scenario calculations in chapters 7.1 and 7.2.

Since only the observation year 2019 was empirically examined in the context of the present study, and since the period over which the impacts actually unfold cannot be determined more precisely on the basis of the available data material, **two scenario calculations** are now **carried out to determine the medium-term and long-term impacts of the voucher programme**. Although these impacts are still related to the activities carried out in the course of the voucher programme in the analysis year 2019, they extend beyond this period in terms of their scope and duration.

The two scenario calculations are based on the finding that, according to the Social Welfare Service's Württemberg own survey to assess the sustainability of employment (2020), 4.9% of the programme participants were successfully placed in the primary labour market. For this share of participants, it was assumed that they would succeed in a sustainable and lasting re-entry into working life and that, as a result, part of the impacts that arose through employment in the context of the voucher programme would continue to exist. For the stakeholder group of programme participants, impacts such as integration into the work team, personality development as well as psychological well-being and structuring of everyday life were identified. These would meaningfully continue to be noticeable if employment were continued after the end of the programme, but would nevertheless be attributable to the voucher programme, as they would not have occurred in the first place without the voucher programme. On the other hand, impacts such as the existence of a support or counselling network are not extrapolated, as they relate exclusively to the duration of the voucher programme and to the activities carried out in the course of it, since the network only exists within the framework of the programme. Furthermore, the development of future perspectives is not extrapolated either, as this impact occurs once and thus cannot be counted more than once. According to this logic, it was determined for each stakeholder and each impact whether and to what extent the impacts identified in the baseline calculation should also be extrapolated in the course of the scenario calculations.

Specifically, which stakeholders benefit from medium- and long-term impacts and to what extent can be seen from the two scenario calculations in the following chapters 7.1 and 7.2.



7.1. First Scenario Calculation: Medium-Term Extrapolation of the Social Added Value of the Voucher Programme

Since the target group of the voucher programme basically has multiple placement obstacles, it is assumed for the first, somewhat more conservative scenario calculation that the participants were only temporarily integrated into the labour market. Then, in the medium to long term, they will be driven back into unemployment by a wide variety of exogenous factors, such as personal strokes of fate, insolvency of the employer or also macroeconomic phenomena such as financial crises that trigger financial instability. Consequently, a medium-term continuation of employment after the end of the programme of five years was assumed for the first scenario calculation. Accordingly, the impacts directly related to the continuation of employment were extrapolated to five years, discounted accordingly and added to the 4.9% share of successfully placed programme participants (Diakonisches Werk Württemberg 2020). Furthermore, it was taken into account that the impacts diminish in intensity over time or can no longer be fully attributed to the voucher programme due to external influencing factors. To counteract this impact, a 25% discount was calculated into the medium-term projection.

Subsequently, the concrete SROI value for the medium-term scenario is calculated in the course of this sensitivity analysis. For this purpose, the investments made in the voucher programme in 2019 are compared with the sum of all impacts taken into account in the basic calculation and the additional medium-term impacts extrapolated over five years. The result of this calculation is the SROI value, which shows the monetary return on the investments made in the analysis year 2019, based on an extended analysis period of five years. In the following Table 7-1, the investments and the social added value generated are listed on a stakeholder-specific basis when extrapolating the longer-lasting impacts over five years:

Table 7-1: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg SIV Programme in Germany) – Overall View of the Medium-Term Scenario

Stakeholder	Investment in the voucher programme		Impacts and social added value of the voucher programme		Share of total added value
Programme participants (job seekers)	Time; skills; willingness to be helped	-	e.g. future perspectives; additional income; daily routine; acquisition of professional as well as personal and social skills; mental strain	€ 4,033,687	71.50%
Social insurance institutions	N/A	-	e.g. additional social insurance contributions of the programme participants as well as the employees of the SWSW and the employment agencies	€ 561,955	9.96%
Employment agencies/ job centres	N/A	-	e.g. workload relief; saving on basic security benefits for programme participants who are subject to social insurance contributions	€ 396,295	7.02%
Employment companies and church congregations	Additional financial resources; time and personnel resources for support	€ 482,549	e.g. image improvement; network expansion; saving on recruitment costs	€ 339,706	6.02%



State (federal government, federal states, districts, municipalities)	Public subsidies	€ 159,676	e.g. additional tax and duty income through the employment of programme participants subject to social insurance contributions as well as the employees of the SWSW and the employment agencies	€ 216,256	3.83%
<i>Work colleagues of the participants (key employees)</i>	<i>Time; Knowledge</i>	-	e.g. sensitisation for the target group; income; workload relief; mental overload due to social and personal needs of the participants	€ 54,446	0.97%
Personal or family environment of the participants	N/A	-	e.g. stabilisation or improvement of the family situation; relief	€ 36,508	0.65%
<i>Employees of the Social Welfare Service Württemberg</i>	<i>Time; Knowledge</i>	-	<i>e.g. income; broadening of horizon; positive feeling</i>	€ 1,653	0.03%
<i>Suppliers</i>	<i>Products/ Services</i>	-	<i>e.g. additional orders</i>	€ 1,348	0.02%
<i>Investors/ regional church</i>	<i>Financial resources (Church tax funds)</i>	€ 294,835	<i>Stakeholder is only considered on the input side</i>		
SROI		€ 937,061		€ 5,641,852	6.02

Note: For stakeholders written in italics, no extrapolation of their impacts was carried out. Consequently, the monetary impacts for these stakeholders were transferred from the baseline calculation without changes.

For the calculation of this scenario, the investments in the voucher programme and the impacts that were assessed in the baseline calculation for the analysis year 2019 have remained the same. In addition, there are medium-term impacts, which were also assessed in monetary terms and then extrapolated to an extended period of five years. The medium-term impacts were only attributed to the 4.9% share of successfully placed programme participants (Diakonisches Werk Württemberg 2020). Despite the low proportion of participants who benefit from the voucher programme in the medium term, the monetised social added value increases significantly in the present scenario calculation, as will be seen in the following.

If the investments remain unchanged at **937,061 euros** for the analysis year 2019, the current scenario results in monetised impacts totalling **5,641,852 euros**. **Thus, the SROI value increases from 4.62 to 6.02 through the inclusion of medium-term impacts. This means that in the present scenario calculation, each invested euro creates impacts with a monetised equivalent value of 6.02 euros.**

7.2. Second Scenario Calculation: Long-Term Extrapolation of the Social Added Value of the Voucher Programme

For the second scenario calculation, the assumption was made that the share of programme participants who were successfully integrated into the primary labour market would actually remain integrated into the world of work in the long term. Consequently, in this case the impacts that have a direct relation to the continuation of employment after the end of the programme were extrapolated in the long-term and discounted accordingly. Depending on the impact, either the average life span of the participants relative to their averaged age or the remaining average duration of working life from the average age of the participants to their retirement was used for the extrapolation. With an average age of participants of 48.4 years (Offboarding Survey of Programme Participants 2021), their



remaining average life span is 33.7 years, taking into account the average life expectancy of 82.1 years in Baden-Württemberg in 2019 (Federal Statistical Office 2021). To determine the average remaining working life span, the difference between the retirement age, which is 67 in Germany (JuraForum 2020), and the average age of the participants was calculated, resulting in a remaining span of 18.7 years. Impacts that tend to occur at the meso level and thus do not affect the programme participants themselves, but rather the employment companies, for example, were extrapolated to ten years within the framework of these scenario calculations. The resulting benefit was discounted accordingly and added to the share of 4.9% of programme participants who could be successfully reintegrated into the world of work according to the Social Welfare Service's Württemberg own survey (2020). For the present scenario calculation, it was also assumed that the extrapolated impacts would only occur in a weakened form over time or would be difficult to distinguish from external influencing factors - an impact that is even more pronounced in the long-term extrapolation of impacts than in the medium-term extrapolation. These distortions were eliminated by including an even higher discount of 50% in the long-term extrapolation. As in the case of the first medium-term scenario calculation, this is thus also a conservative calculation whose value is well secured downwards.

In the course of the present sensitivity analysis, the calculation of the concrete SROI value for the long-term scenario is now also carried out. The long-term extrapolation of the added value of the voucher programme also builds on the calculation methods described in Chapter 5 for the basic calculation and supplements them with impact impacts derived in the long term. Table 7-2 below provides an overview of the investments in the voucher programme as well as the social added value generated in the long-term extrapolation of the longer-lasting impacts.

Table 7-2: Investments and Social Added Value of the "Employment Vouchers" Support Programme of the Social Welfare Service Württemberg (The Interreg SIV Programme in Germany) - Overall View of the Long-term Scenario

Stakeholder	Investment in the voucher programme		Impacts and social added value of the voucher programme		Share of total added value
Programme participants (job seekers)	Time; skills; willingness to be helped	-	e.g. future perspectives; additional income; daily routine; acquisition of professional as well as personal and social skills; mental strain	€ 5,605,207	71.36%
Social insurance institutions	N/A	-	e.g. additional social insurance contributions of the programme participants as well as the employees of the SWSW and the employment agencies	€ 884,943	11.27%
Employment agencies/ job centres	N/A	-	e.g. workload relief; saving on basic security benefits for programme participants who are subject to social insurance contributions	€ 549,454	6.99%
Employment companies and church congregations	Additional financial resources; time and personnel resources for support	€ 482,549	e.g. image improvement; network expansion; saving on recruitment costs	€ 390,706	4.97%
State (federal government, federal states, districts, municipalities)	public subsidies	€ 159,676	e.g. additional tax and duty income through the employment of programme participants subject to social insurance contributions as well as the employees of the	€ 327,429	4.17%



			SWSW and the employment agencies		
<i>Work colleagues of the participants (key employees)</i>	<i>Time; Knowledge</i>	-	<i>e.g. sensitisation for the target group; income; workload relief; mental overload due to social and personal needs of the participants</i>	€ 54,446	0.69%
Personal or family environment of the participants	N/A	-	<i>e.g. stabilisation or improvement of the family situation; relief</i>	€ 40,174	0.51%
<i>Employees of the Social Welfare Service Württemberg</i>	<i>Time; Knowledge</i>	-	<i>e.g. income; broadening of horizon; positive feeling</i>	€ 1,653	0.02%
<i>Suppliers</i>	<i>Products/ Services</i>	-	<i>e.g. additional orders</i>	€ 1,348	0.02%
<i>Investors/ regional church</i>	<i>financial resources (Church tax funds)</i>	€ 294,835	<i>Stakeholder is only considered on the input side</i>		
SROI		€ 937,061		€ 7,855,361	8.38

Note: For stakeholders written in italics, no extrapolation of their impacts was carried out. Consequently, the monetary impacts for these stakeholders were transferred from the baseline calculation without changes.

The present scenario calculation also adopts the investments in the voucher programme and the impacts assessed in the baseline calculation for the analysis year 2019 and supplements them with impact impacts extrapolated for the long term. **In the long-term scenario, the social value added is 7,855,361 euros compared to the 5,641,852 euros in the medium-term scenario and to the originally assessed benefits of 4,330,307 euros in the baseline calculation. This corresponds to an SROI value of 8.38 if long-term impacts are taken into account as opposed to 6.02 for the medium-term scenario calculation and 4.62 if all impacts beyond the analysis year 2019 are excluded.**

Although only a small proportion of 4.9% of all programme participants (Diakonisches Werk Württemberg 2020) benefit from longer-lasting impacts, this proportion nevertheless makes a significant contribution to increasing the social added value of the voucher programme as a whole, in relation to the extended study periods. **This suggests that even the sustained improvement of the living situation of a few can have a significant impact on the effectiveness of the voucher programme as a whole.** Specifically, in the event that only 4.9% of programme participants succeed in being sustainably and permanently reintegrated into the labour market (Diakonisches Werk Württemberg 2020), each euro invested in the voucher programme yields monetary returns of 8.38 euros. If the long-term impact impacts are excluded from the analysis, the voucher programme achieves a monetised equivalent value of just 4.62 euros for each euro invested.



8. Contribution of the Voucher Programme to the Sustainable Development Goals

The voucher programme generates social added value for various stakeholders, which has been described in the previous chapters. These are societal impacts that contribute to overall societal values or goals and collective needs. The Sustainable Development Goals (SDGs) are a catalogue of societal goals agreed upon by the international community of states of the United Nations. These are goals that are particularly relevant to society and represent a "blueprint to achieve a better and more sustainable future for all" (United Nations 2015). Many of the impacts substantiated by the voucher programme contribute to these subsequent 17 Sustainable Development Goals of the United Nations (2015):

1. End poverty in all its forms everywhere
2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture
3. Ensure healthy lives and promote well-being for all at all ages
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
5. Achieve gender equality and empower all women and girls
6. Ensure availability and sustainable management of water and sanitation for all
7. Ensure access to affordable, reliable, sustainable and modern energy for all
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
9. Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation
10. Reduce inequality within and among countries
11. Make cities and human settlements inclusive, safe, resilient, and sustainable
12. Ensure sustainable consumption and production patterns
13. Take urgent action to combat climate change and its impacts
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
17. Strengthen the means of implementation and revitalize the global partnership for sustainable development

In addition to the 17 goals, the Sustainable Development Goals also contain 169 targets or sub-goals. But how can the connection between the SDGs and the impact of organisations or programmes be seen? Activities of (non-profit) organisations that aim to eliminate discrimination, for example, will have an impact that promotes the fundamental European values. In this respect, it will be a core social impact. The same applies to all impacts that aim to influence constitutionally guaranteed rights, according to Grünhaus/Rauscher (2021: 13). If a (non-profit) organisation has an impact that is aimed at a social value that is not anchored as a norm in the fundamental rights catalogue or is generally accepted, it will also be a socially relevant impact, but not a core social impact (ibid. 2021: 13).

Subsequently, the social impacts of the voucher programme were now assigned to the 169 sub-goals in order to discuss the exact contribution of the programme to the SDGs. This is illustrated in Table 8-1.

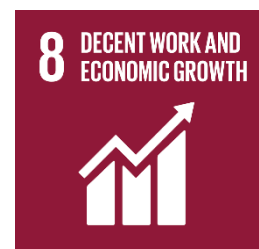


The social impacts of the voucher programme contribute most to Goal Ten of the SDGs, "**reduce inequality within and among countries**" (United Nations 2015). Specifically, the largest contribution to Goal Ten and its sub-goals is the provision of jobs and the resulting opportunity for self-determination and social inclusion, explicitly expressed through the sub-goal to "*empower all people and promote their social, economic and political inclusion of all*" (ibid.), which is by far the most impactful. Furthermore, through the jobs created, the voucher programme contributes to "*achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average*". In addition, the programme indirectly promotes the introduction of "*fiscal, wage and social protection policies*" (ibid.). Another impact at the policy level is to ensure equal opportunities "*by eliminating discriminatory laws, policies and practices and promoting appropriate legislative, policies and action in this regard*" (ibid.).



Through the fight against unemployment-related poverty, the social impacts of stakeholders are the second most important contributors to Goal One of the SDGs, "**End poverty in all its forms everywhere**" (ibid.). This is equally about "*implement[ing] nationally appropriate social protection systems and measures for all*" (ibid.) and ensuring that "*all men and women, in particular the poor and vulnerable, have equal rights to economic resources*" (ibid.). Furthermore, the voucher programme contributes to the sub-goal of "*reduc[ing] at least by half the proportion of men, women and children of all ages living in poverty*" (ibid.). The overarching goal is to "*create sound policy frameworks [...] based on pro-poor [...] development strategies*" (ibid.).

Apart from those already mentioned, many impacts of the voucher programme are reflected in Goal Eight of the SDGs, which is: "**Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all**". This goal is mainly addressed through contributions to the sub-goal "*achieve full and productive employment and decent work [...]*" (ibid.). Similarly, some impacts are relevant to "*achieve higher levels of economic productivity through diversification*" (ibid.). To a lesser extent, the sub-goals referring to "*promot[ing] development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation*" and "*safe and secure working environments for all workers*" are also touched upon.



The social impacts of the voucher programme are also reflected in Goal 17 of the SDGs, "**Strengthen the means of implementation and revitalise the global partnership for sustainable development**" (ibid.). Thus, the networking of participating companies, organisations and institutions leads to the formation of "*effective public, public-private and civil society partnerships*" (ibid.). Furthermore, making the issues addressed visible and raising awareness helps to "*enhance policy coherence for sustainable development*" (ibid.).







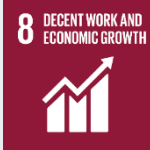
Last but not least, the voucher programme also has an impact on SGD Goals Three and Four, **"Ensure healthy lives and promote well-being for all at all ages"** and **"Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all"**. The issue of health and well-being is addressed by the sub-goal addressing the *"Strengthen[ing of] prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol"* (ibid.). This is relevant because substance abuse, especially alcohol abuse, is more prevalent among unemployed people and also affects some participants in the voucher programme (interview 7). Quality education is also provided through the programme (interview 6). In detail, it *"ensure[s] equal access [...] to affordable and quality technical, vocational and tertiary education"* (United Nations 2015) and *"substantially increase[s] the number of youth and adults who have the relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship"* (ibid.).










All in all, it can be seen that the social impacts generated by the voucher programme make a significant contribution to the achievement of the Sustainable Development Goals. With the social added value created, the programme addresses 6 of the 17 SDGs, with the goals "Less inequality", "No poverty" and "Decent work and economic growth" being pursued in particular.










Table 8-1: Contribution of the Voucher Programme to the SDGs

Stakeholder	Impact	Contribution to the Sustainable Development Goals	
Programme participants (job seekers)	Additional income through vouchers	<p>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</p> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p>10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average</p> <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p>	 
	Gained financial room for manoeuvre or perceived improvement of the financial situation	<p>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</p> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p>10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average</p> <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p>	 
	Gain of work experience	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	



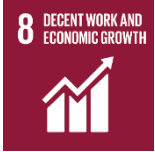


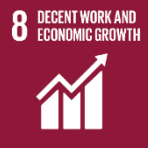




	A sense of purpose or the opportunity to make a contribution to society	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	
	Mental well-being		
	Appreciation or recognition	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	
	Creation of routine and structure in everyday life		
	Existence of a support or counselling network	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status 17.17 Encourage and promote effective public, public-private and civil society partnerships , building on the experience and resourcing strategies of partnerships	 
	Stabilisation or improvement of the family situation (fewer conflicts)		



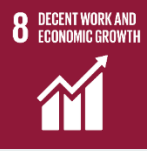




	Establishing social contacts	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	
	Team spirit and integration into the work team	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status 17.17 Encourage and promote effective public, public-private and civil society partnerships , building on the experience and resourcing strategies of partnerships	 
	Personality development or acquisition of social and personal competences (e.g. independence, reliability, assumption of responsibility, ability to reflect).	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	
	Knowledge enhancement or acquisition of professional competences	4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education , including university 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	
	Development of future perspectives	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	
	Improvement of the physical health state	3.5 Strengthen the prevention and treatment of substance abuse , including narcotic drug abuse and harmful use of alcohol	










	<p><i>Frustration or reduction of motivation to work due to difficulty in reconciling additional income with other social benefits received</i></p>	<p>1.4 By 2030, ensure that all men and women, especially the poor and vulnerable, have equal rights to economic resources, as well as access to basic services, land ownership and control, inheritance, natural resources, appropriate new technologies and financial services, including microfinance.</p>	
	<p>Limited time resources</p>		<p>No contribution to the SDGs</p> 
	<p>Mental stress or mental overload due to the world of work (e.g. due to conflicts at work, assumption of responsibility, stress)</p>	<p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p>	
	<p>Uncertain future perspectives or uncertainty in the transition between individual vouchers</p>	<p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p>	
	<p><i>Stabilisation of the living situation and improvement of the quality of life</i></p>	<p><i>Note: Overarching impact; contribution to targets ensured by all impacts of programme participants</i></p> <p>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</p> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p>	   










	<p>10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average</p> <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status 3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol</p> <p>4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university</p> <p>4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p>	
<i>Integration into the labour market</i>	<p>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</p> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p>	 
<i>Social inclusion and social participation</i>	<p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p>	
<i>Sense of security</i>		










Personal or family environment of the participants	Stabilisation or improvement of the family situation (fewer conflicts)		No contribution to the SDGs 
	Relief through the existence of a support or counselling network for the participants	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	10 REDUCED INEQUALITIES 
Colleagues of the participants	Income (calculated proportionally for the care and enrolment period of the participants)		No contribution to the SDGs 
	Facilitation of work through assumptions of tasks by the participants	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation , including through a focus on high-value added and labour-intensive sectors	8 DECENT WORK AND ECONOMIC GROWTH 
	Increased sensitisation regarding the target group, development of a better understanding of the needs of the target group	1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies , to support accelerated investment in poverty eradication actions 10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	1 NO POVERTY  10 REDUCED INEQUALITIES 
	Excessive demands on the team due to the participants' social and personal needs	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation , including through a focus on high-value added and labour-intensive sectors	8 DECENT WORK AND ECONOMIC GROWTH 

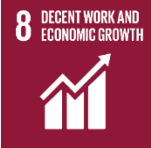


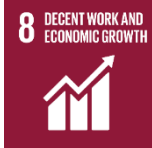





Employment companies and church congregations	Savings in terms of recruitment costs or time facilitation due to the preparatory work of the Social Welfare Service Württemberg		No contribution to the SDGs 
	Other income of the employment companies for the programme participants (e.g. through public funding)	10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality	10 REDUCED INEQUALITIES 
	Establishing relationships with potential cooperation partners and network expansion	17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships	17 PARTNERSHIPS FOR THE GOALS 
	Improved image and recognition through employment of the target group		No contribution to the SDGs 
	<i>Increased labour productivity through additional workers</i>	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors	8 DECENT WORK AND ECONOMIC GROWTH 
	<i>Expanding diversity in the team by employing the target group</i>	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors 10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	8 DECENT WORK AND ECONOMIC GROWTH  10 REDUCED INEQUALITIES 









	<i>Higher operating costs due to support activities of key employees</i>		No contribution to the SDGs 
	<i>Overload of church congregations through support for participants with special social and personal needs (specialised support needed)</i>	10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	10 REDUCED INEQUALITIES 
Employees of the Social Welfare Service Württemberg	Income incl. allocations to personnel and material costs (calculated proportionally for administration of the voucher programme)		No contribution to the SDGs 
	Positive feeling (fulfilment, meaningful activity)		No contribution to the SDGs 
	Broadening horizons and increasing awareness for the target group	1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies , to support accelerated investment in poverty eradication actions 10.2 By 2030, empower and promote the social, economic and political inclusion of all , irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status 17.17 Encourage and promote effective public, public-private and civil society partnerships , building on the experience and resourcing strategies of partnerships	1 NO POVERTY  10 REDUCED INEQUALITIES  17 PARTNERSHIPS FOR THE GOALS 





Employment agencies/ job centres	<i>Complementing the public institutions' own offer</i>	<p>8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors</p> <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services</p> <p>17.14 Enhance policy coherence for sustainable development</p> <p>17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships</p>	 
	<i>Relief of the public mediation programmes for the target group</i>	<p>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p>	 
	Ease of work and less effort for placement programmes		
	Saving on basic security benefits (only jobs subject to social insurance contributions)		
Social insurance institutions	<p>Additional contributions to social insurance by</p> <p>Employed programme participants (only jobs subject to social insurance contributions)</p>	<p>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable</p>	



	<p>Employees of the Social Welfare Service Württemberg (proportionally for programme implementation)</p> <p>Key employees at employment providers (proportionally for training and support of programme participants)</p>		
<p>State (federal government, federal states, districts, municipalities)</p>	<p><i>Highlighting social gaps/ putting the issues of unemployment, poverty and exclusion more on the political agenda</i></p>	<p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p> <p>17.14 Enhance policy coherence for sustainable development</p>	 
	<p><i>Fulfilment of the supply mandate</i></p>	<p><i>Note: Contribution to targets ensured by other impacts</i></p> <p>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable</p> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p>1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions</p> <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p> <p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p> <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p>	   



		<p>10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard</p> <p>10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</p> <p>17.14 Enhance policy coherence for sustainable development</p> <p>17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships</p>	
	<p>Additional tax and duty revenue through the employment of programme participants (only jobs subject to social insurance contributions)</p> <p>The staff of the Social Welfare Service Württemberg (proportionally for programme implementation)</p> <p>Key employees at the employment agency (pro rata for training and support of programme participants)</p>		<p>No contribution to the SDGs</p> 
Suppliers	Additional orders		<p>No contribution to the SDGs</p> 



9. Summary

Within the framework of the Interreg CE project “Social Impact Voucher” (SIV), the NPO & SE Competence Center of the Vienna University of Economics and Business (WU Vienna) was assigned the task of analysing the social and economic impacts of the **“Employment Vouchers... for Long-term Unemployed People” support programme** as well as of its **follow-up programme “Church in spite of Poverty and Exclusion” of the Social Welfare Service Württemberg**. The support programme had a total duration of seven years, but the observation period of the present analysis refers exclusively to the year 2019.

The evaluation was carried out by means of a Social Return on Investment (SROI) analysis, the aim of which is to record and evaluate the social added value created by the voucher programme as comprehensively as possible. The method aims to explicitly measure the social impact of the programme in addition to the financial impact. The SROI analysis then compares the social added value created and assessed in monetary terms with the investments made.

Every SROI analysis needs an **alternative scenario** for quantification and evaluation. In the present case, it is assumed that the voucher programme would not exist (*ceteris paribus*). However, it cannot be excluded that some of the activities would be replaced by other organisations or programmes, within the available capacities. This would mean that some of the impacts would occur even without the voucher programme.

The study thus shows how the voucher programme affects a wide range of stakeholder groups in many different ways and often changes the lives of the people addressed. The following groups were identified as stakeholders and included in the analysis:

- Programme participants (job seekers)
- Personal or family environment of the participants
- Work colleagues of the participants (key employees)
- Employment companies and church congregations
- Employees of the Social Welfare Service Württemberg
- Employment agencies/ job centres
- Social insurance institutions
- State (federal government, federal states, districts, municipalities)
- Suppliers
- Investors/ regional church

Among the stakeholders mentioned, the benefits, i.e. the impacts of the voucher programme, could be well ascertained and monetarily evaluated. On the basis of the calculations carried out here, the total **monetised impacts for the analysis year 2019 amount to 4,330,307 euros. This compares to investments of 937,061 euros.** By comparing the total investments of the year 2019 with the sum of the monetised impacts, this results in an **SROI value of 4.62. This means that each invested euro creates impacts with a monetised equivalent value of 4.62 euros. The investments are thus returned more than fourfold as positive impacts on society as a whole. This underlines the high impact of the voucher programme.**

The **greatest social added value** is generated for the **programme participants**, who are also the main addressees of the voucher programme. They account for **77.8%** of the total impacts. These are



monetised impacts worth **3,368,996 euros**. The programme participants benefit in particular from the development of future perspectives, the acquisition of specialised knowledge as well as social and personal skills, the structuring of everyday life and mental well-being.

The **second largest benefit** is generated by the **social insurance institutions** with a monetised social added value of **280,340 euros (6.5%)**. The added value of the social insurance institutions mainly includes economic impacts such as the collection of additional social insurance contributions through the employment of the programme participants as well as the employees of the employment agencies and the SWSW.

Finally, the **third largest social added value** is generated for the **employment agencies and job centres**, with a share of **6.1%** of the total impacts and a monetary value of **264,210 euros**. The employment agencies and job centres benefit mainly from reduced workload and savings on basic security benefits for programme participants.

An analysis of the **contribution of the voucher programme to the Sustainable Development Goals** shows that a large part of the social impacts of the programme are reflected in the SDGs. **The programme addresses 6 of the 17 SDGs**, with a particular focus on the goals "Reduced inequalities", "No poverty" and "Decent work and economic growth" and their indicators.

If all impacts, i.e. the total social added value, are related to the total investment of the voucher programme, this results in an **SROI value of 4.62**. **This means that every euro invested in the voucher programme creates impacts with a monetised equivalent value of 4.62 euros.**

Within the framework of two **scenario calculations**, it is assumed that a few programme participants succeed in a sustainable and lasting reintegration into the labour market. This is a first step in the inclusion of medium- and long-term impacts in the analysis, with no change in investment. **As a result, the SROI value in the medium-term scenario calculation increases to 6.02 or even to 8.38 if long-term extrapolated impacts are taken into account.** These are comparatively high values considering the small number of participants to whom the longer-term impacts were attributed. **This study thus once again shows the importance and potential of sustainable support in terms of added social value.**

In summary, the voucher programme provides the programme participants with future perspectives, additional income as well as the acquisition of professional, personal and social skills. The biggest financiers of the programme, the employment companies and church congregations, also experience positive impacts such as image improvement, network expansion and facilitation in terms of time with regard to recruitment activities. The monetised social impacts of the voucher programme were more than four times the total financial investments made in 2019. The two scenario calculations show that, when the medium- and long-term impacts are taken into account, the monetised impacts are even more than six and eight times higher than the investments, respectively. Furthermore, the voucher programme makes a significant contribution to the achievement of the Sustainable Development Goals and thus generates socially and economically sustainable added value in addition to the monetised added value.

10. List of References

Survey of Financial Data at the SWSW 2020. Own Survey. Competence Center for Nonprofit Organisations and Social Entrepreneurship at the Vienna University of Economics and Business Administration.

Telephone Survey of Employment Companies and Church Congregations 2021. Own Survey. Competence Center for Nonprofit Organisations and Social Entrepreneurship at WU Vienna

Offboarding Survey of Programme Participants 2021. Own Survey. Competence Center for Nonprofit Organisations and Social Entrepreneurship at the Vienna University of Economics and Business Administration.

Bödeker, Wolfgang (2016): Der monetäre Wert des Körpers - Gesundheitsökonomische Ansätze zur Wertätzung des Menschen. Verein für kritische Arbeits-, Gesundheits- und Lebenswissenschaften, Bremen, obtained at: <http://verein-agl.de/wp-content/uploads/2016/05/Der-monetäre-Wert-der-monetäre-Wert-des-Körpers-FIN2.pdf> (accessed: 10.08.2021)

Federal Employment Agency (n.d.): About us, online: <https://www.arbeitsagentur.de/ueber-uns> (accessed: 17.08.2021)

Federal Employment Agency (2020): Der Arbeitsmarkt 2019 in Baden-Württemberg. Jahresbericht 2019 | Arbeitsmarkt Dossier | 2020/0, obtained at: <https://www.arbeitsagentur.de/vor-ort/rd-bw/download/1533733892871.pdf> (accessed: 17.08.2021)

CLEVIS GmbH (2020): Future Talents Report 2020: A Period of Change. Munich: CLEVIS Consult, obtained at: https://www.clevis.de/FutureTalentsReport/Future_Talents_Report_2020.pdf (accessed: 17.08.2021)

Diakonie Württemberg (n.d.): Teilhabegutscheine, available at: <https://www.diakoniewuerttemberg.de/themen/arbeit-schaffen/teilhabegutscheine> (accessed: 17.08.2021)

Diakonisches Werk Württemberg (2016): Kirche an der Seite der Armen: Employment vouchers for the long-term unemployed. An impact report. Stuttgart: Diakonisches Werk Württemberg. Obtained at: https://www.diakoniewuerttemberg.de/fileadmin/Diakonie/Arbeitsbereiche_Ab/Beratung_Ber/Ber_Beschaeftigungsgutscheine-Broschuere.pdf (Accessed: 17.08.2021).

Diakonisches Werk Württemberg (2020): Minutes of the workshop "Staff Secondment" held within the framework of the Interreg SIV project on 04.06.2020.

Dolan, Paul / Fujiwara, Daniel (2012): Valuing Adult Learning: Comparing Wellbeing Valuation to Contingent Valuation. London: Department for Business, Innovation and Skills, available at: <https://simetricajacobs.com/wp-content/uploads/2020/03/Valuing-Adult-Learning-Comparing-WV-and-CV.pdf> (Accessed: 17.08.2021)



- Dr. Holzinger Institut** (n.d.): Welcher Beruf passt zu mir? , available at: <https://www.dr-holzinger-institut.de/potenzialanalyse/welcher-beruf-passt-zu-mir/> (accessed: 17.08.2021)
- Eurostat** (2016): Analytical report on subjective well-being. Luxembourg: Publications Office of the European Union. Available at: <https://ec.europa.eu/eurostat/documents/3888793/7439887/KS-TC-16-005-EN-N.pdf/5e59f7a7-0c81-4122-a72c-bf880f84b4ec> (Accessed: 17.08.2021)
- Flick, Uwe** (2002): Qualitative Social Research: An Introduction. Reinbek bei Hamburg: Rowohlt Taschenbuchverlag.
- Fujiwara, Daniel / Leach, Matt / Trotter, Lizzie / Vine, Jim** (2014): Measuring the Social Impact of Community Investment: A Guide to using the Wellbeing Valuation Approach. HACT: ideas and innovation in housing.
- Grünhaus, Christian / Rauscher, Olivia** (2021): Impact und Wirkungsanalyse in Nonprofit Organisations, Unternehmen und Organisationen mit gesellschaftlichem Mehrwert: Vom Wirkungsmodell über die Messung, Bewertung bis zur Steuerung, Darstellung und Kommunikation. Working Paper of the NPO & SE Competence Center WU Vienna, Vienna. Obtained from: <https://short.wu.ac.at/working-paper-impact-DE> (Accessed: 17.08.2021).
- Hainz, Andreas** (2017): Rahmenbedingungen der systemischen Familientherapie, obtained at: <http://www.systemische-familientherapie.at/?q=node/16> (accessed: 06.08.2021)
- Hamann, Silke / Jahn, Daniel / Wapler, Rüdiger** (2019): Langzeitarbeitslosigkeit in Baden-Württemberg. Which ways in and which ways out? IAB Regional Reports and Analyses from the Regional Research Network. 1/2019. Institute for Employment Research.
- Hamilton, Barton H. / Nickerson, Jack A. / Owan, Hideo** (2003): Team incentives and worker heterogeneity: An empirical analysis of the impact of teams on productivity and participation. Journal of Political Economy, Vol. 111, No. 3, 465-497.
- Infoportal für den öffentlichen Dienst** (2018): Zulagen. TVöD Zuschläge: Erschwerniszuschlag, obtained at: <https://www.oeffentlichen-dienst.de/zulagen/830-tvoed-zuschlaege.html> (accessed: 17.08.2021).
- JuraForum** (2020): Retirement age in Germany: which statutory retirement age applies? Obtained at: <https://www.juraforum.de/ratgeber/rentenversicherung/renteneintrittsalter-in-deutschland-welches-gesetzliche-rentenalter-gilt> (Accessed: 17.08.2021).
- KommunalForum** (n.d.): TVöD Erschwerniszuschläge, referred to at: https://www.kommunalforum.de/tvoed_erschwerniszuschlaege.php (as of 17.08.2021)
- Kursfinder.de** (n.d.a): Selbst- und Zeitmanagement, obtained at: <https://www.kursfinder.de/anbieter/manager-institut-bildung-fuer-die-wirtschaft/selbst-und-zeitmanagement-454768> (accessed: 17.08.2021)



- Kursfinder.de** (n.d.b): Zeitmanagement und Selbstmanagement, obtained at: <https://www.kursfinder.de/anbieter/integrata-cegos-gmbh/zeitmanagement-und-selbstmanagement-569437> (accessed: 17.08.2021)
- Kursfinder.de** (n.d.c): Zeitmanagement und Selbstmanagement, obtained at: <https://www.kursfinder.de/anbieter/management-institut-dr-a-kitzmann-gmbh-co-kg/zeitmanagement-und-selbstmanagement-1426356> (accessed 17.08.2021)
- Leete, Laura** (2000): Wage equity and employee motivation in nonprofit and for-profit organisations. *Journal of Economic Behavior & Organizations*, Vol. 43 (2000) 423-446
- MFA Network** (n.d.): Membership, obtained at: <https://www.mfa-netzwerk.at/mitgliedschaft/> (accessed: 17.08.2021)
- Netzwerk für Nachhaltiges Wirtschaften** (n.d. Corporate membership, obtained at: <https://www.baumev.de/firmenmitgliedschaft.html> (accessed: 17.08.2021)
- Netzwerk Wissenschaftsmanagement** (n.d.): Antrag institutionelle Mitgliedschaft, obtained at: https://www.netzwerk-wissenschaftsmanagement.de/files/antrag_institutionelle_mitgliedschaft_nwm_090421.pdf (accessed: 17.08.2021)
- Nüß, Patrick** (2017): Duration Dependency as an Unemployment Stigma: Evidence from a Field Experiment in Germany. GLO Discussion Paper, No. 88, Global Labor Organization (GLO), Maastricht
- Prescan** (2021): Prescan Prices, obtained from: <https://www.prescan.at/preise> (accessed: 17.08.2021)
- Rauscher, Olivia / Mildenerger, Georg / Krlev, Gorgi** (2015): How are impacts identified? The impact model. In: Schober, Christian / Then, Volker (eds.): *Praxishandbuch Social Return on Investment. Measuring the effects of social investments*. Stuttgart: Schäffer-Poeschel Verlag, 41-57
- Rossi, Peter H. / Lipsey, Mark W. / Freeman, Howard E.** (2004): *Evaluation: A systematic approach*. 7th edition Revised edition, Thousand Oaks: SAGE Publications Inc.
- Sainsbury Centre for Mental Health** (2003): The economic and social costs of mental illness. Policy paper 3.
- Schober, Christian** (2015): How can impacts be monetised?. In: *Praxishandbuch Social Return on Investment*, eds. Christian Schober, Volker Then, 125-160. Stuttgart: Schäffer Poeschel.
- Schober, Christian / Rauscher, Olivia / Millner, Reinhard** (2013): Evaluation und Wirkungsmessung. In: Simsa, Ruth / Meyer, Michael / Badelt, Christoph (eds.): *Handbuch der Nonprofit Organisation: Strukturen und Management*. Stuttgart: Schäffer-Poeschel Verlag, 451-470
- Schober, Christian / Rauscher, Olivia** (2014a): All the Power of Impact Measurement. In: Zimmer, Annette E. / Simsa, Ruth (eds.): *Research on Civil Society, NPOs and Engagement. Quo vadis?* Wiesbaden: Springer VS



- Schober, Christian / Rauscher, Olivia** (2014b): The costs of inaction: What is the cost of doing nothing? In: Buxbaum, Adi (ed.): Perspectives for Social Progress. Social investments have multiple dividends. Social Policy in Discussion. Vol. 16, Vienna: AK Vienna
- Schober, Christian / Then, Volker** (2015): What is an SROI analysis? How does it relate to other forms of analysis? Why are impacts central? Introduction. In: Schober, Christian / Then, Volker (eds.): Praxishandbuch Social Return on Investment: Wirkung sozialer Investitionen messen. Stuttgart: Schäffer-Poeschl Verlag, 1-22
- Schobesberger, Theresa / Tamesberger, Dennis** (2018): Herausforderung Langzeitarbeitslosigkeit: Was wäre zu tun? WISO 41st Yr (2018), No 2
- Social Code Book II (SGB II)**, obtained at: https://www.gesetze-im-internet.de/sgb_2/BJNR295500003.html (accessed: 17.08.2021)
- Social Code Book III (SGB III)**, available at: <https://www.sozialgesetzbuch-sgb.de/sgbiii/18.html> (accessed: 17.08.2021)
- Sozialverband VdK Baden-Württemberg** (2021): The social assistance rate will be increased to EURO 446,- from 01.01.2021 (Regelbedarfsstufe 1), available at: <https://www.vdk.de/ov-schopfheim/ID123366?dsc=ok> (accessed: 17.08.2021)
- Federal Statistical Office** (2015): Time Use Survey 2012/2013. Activities in hours and minutes for selected groups of people. Wiesbaden: Federal Statistical Office, obtained at: https://www.destatis.de/DE/Themen/Gesellschaft-Umwelt/Einkommen-Konsum-Lebensbedingungen/Zeitverwendung/Publikationen/Downloads-Zeitverwendung/zeitverwendung-5639102139004.pdf;jsessionid=FE1133D2EB2748FAF6936F8EBBE633B3.internet732?__blob=publicationFile& (accessed: 17.08.2021).
- Federal Statistical Office** (2019): Statistisches Jahrbuch: Deutschland und Internationales. Ruggentin: Federal Statistical Office, obtained from: https://www.destatis.de/DE/Themen/Querschnitt/Jahrbuch/statistisches-jahrbuch-2019-dl.pdf;jsessionid=573C16B811F06A0195655C4CB467D0C4.live732?__blob=publicationFile (accessed: 17.08.2021).
- Federal Statistical Office** (2021): Average life expectancy at birth (period mortality table): Länder, years, sex. obtained at: <https://www-genesis.destatis.de/genesis/online?sequenz=tabelleErgebnis&selectionname=12621-0004#abreadcrumb> (accessed: 17.08.2021).
- Then, Volker / Schober, Christian** (2015): What remains to be said in summary and with a view to the future? In: Schober, Christian / Then, Volker (eds.): Praxishandbuch Social Return on Investment: Wirkung sozialer Investitionen messen. Stuttgart: Schäffer-Poeschl Verlag, 219-226.



Then, Volker / Schober, Christian / Rauscher, Olivia / Kehl, Konstantin (2017): Social Return on Investment Analysis. Measuring the Impact of Social Investment. In: Palgrave Studies in Impact Finance, ed. by La Torre, Mario, London: Palgrave MacMillan

United Nations (2015): General Assembly Resolution, adopted on 25 September 2015, available at: https://sdgwatchat-live-8893156df82d48b0bb53d2-309f0d2.aldryn-media.com/filer_public/80/0f/800f40fa-3b06-4e64-b516-fef69722cc9f/resolution_der_generalversammlung_verabschiedet_am_25_september_2015_-_transformation_unserer_welt_-_die_agenda_2030_fur.pdf (accessed: 11.08.2021)

Wiener Privatklinik (2021): Vorsorgeuntersuchung Wien, obtained at: <https://wiener-privatklinik.com/check-up/> (accessed: 17.08.2021)

Yuhir (2019): Advertising agency prices: what is charged, retrieved from: <https://www.yuhiro.de/werbeagentur-preise-das-wird-berechnet/> (access: 17.08.2021)

11. Appendix

11.1. Impact Value Chains

Table 11-1: Impact Value Chains

Stakeholder	Input	Organisational activities	Output	Outcome/ Impact	Deadweight
Programme participants (job seekers)	<p>Time</p> <p>Skills</p> <p>Willingness to be helped</p>	<p>Programme registration</p> <p>Placement with employment companies</p> <p>Provision of (financial) resources for work</p> <p>Coaching, accompaniment and support</p> <p>Employment</p> <p>Participation in programme evaluation</p>	<p>Number of registrations</p> <p>Number of participants placed</p> <p>Amount of (financial) resources made available</p> <p>Number of employed participants</p> <p>Number of participants coached/accompanied/supported</p> <p>Number of participants interviewed</p>	<p>level of the impact value chain to be monetised:</p> <p>Additional income through vouchers</p> <p>Gained financial room for manoeuvre or perceived improvement of the financial situation</p> <p>Gain of work experience</p> <p>Sense of purpose and the opportunity to make a contribution to society</p> <p>Mental well-being</p> <p>Appreciation or recognition</p> <p>Creation of routine and structure in everyday life</p> <p>Existence of a support or counselling network</p> <p>Stabilisation or improvement of the family situation (fewer conflicts)</p> <p>Establishing social contacts</p> <p>Team spirit or integration into the work team</p> <p>Personality development or acquisition of social and personal competences (e.g. independence, reliability, assumption of responsibility, ability to reflect)</p> <p>Knowledge enhancement and acquisition of professional competences</p> <p>Development of future perspectives</p> <p>Improvement of the physical health state</p>	<p>Number of unemployed people who would also have achieved these effects in other Job Centre offers or on the free labour market</p>



				<p><i>Frustration or reduction of motivation to work due to difficulty in reconciling additional income with other social benefits received</i></p> <p>Limited time resources</p> <p>Mental stress or mental overload due to the world of work (e.g. due to conflicts at work, assumption of responsibility, stress)</p> <p>Uncertain future perspectives or uncertainty in the transition between individual vouchers</p> <p>higher level of abstraction of the impact value chain:</p> <p><i>Stabilisation of the living situation and improvement of the quality of life</i></p> <p><i>Integration into the labour market</i></p> <p><i>Social inclusion and participation in society</i></p> <p><i>Sense of security</i></p>	
Personal or family environment of the participants	N/A	<p>Employment of programme participants</p> <p>Support for the programme participants</p>	<p>Number of employed participants</p> <p>Number of supported/accompanied participants</p>	<p>Stabilisation or improvement of the family situation (fewer conflicts)</p> <p>Relief through the existence of a support or counselling network for the participants</p>	Impacts that would have resulted from alternatively implemented projects and activities
Work colleagues of the participants (key employees)	<p>Time</p> <p>Knowledge</p>	<p>Workplace promotion in supporting organisation</p> <p>Support for recruitment activities of the organisation</p> <p>Mediation</p>	<p>Number of participants placed</p> <p>Number of employed participants</p> <p>Number of participants supported</p>	<p>Income (calculated proportionally for the support and enrolment period of the participants)</p> <p>Facilitation of work through assumption of tasks by the programme participants</p> <p>Increased sensitisation regarding the target group, development of a better understanding of the needs of the target group</p> <p>Excessive demands on the team due to the participants' social and personal needs</p>	Impacts that would have resulted from alternatively implemented projects and activities



<p>Employment companies and church congregations</p>	<p>Additional financial resources Time and personnel resources for support</p>	<p>Workplace promotion Support with recruitment activities Mediation</p>	<p>Number of participants placed Number of employed participants Number of participants supported</p>	<p>Savings in terms of recruitment costs or time facilitation due to the preparatory work by the Social Welfare Service Württemberg Other income of the employment companies for the programme participants (e.g. through public funding) Establishing relationships with potential cooperation partners and network expansion Improved image and recognition through employment of the target group <i>Increased labour productivity through additional workers</i> <i>Expanding diversity in the team by employing the target group</i> <i>Higher operating costs due to support activities of key employees</i> <i>Overload of church congregations through support for participants with special social and personal needs (specialised support needed)</i></p>	<p>Employers who would have achieved the same effects even without the voucher programme</p>
<p>Employees of the Social Welfare Service Württemberg</p>	<p>Time Knowledge</p>	<p>Support for recruitment activities of the sponsoring organisation Placement of programme participants</p>	<p>Number of employment companies involved Number of participants placed Number of employed participants Number of participants supported</p>	<p>Income incl. allocations to personnel and material costs (calculated proportionally for programme administration) Positive feeling (fulfilment, meaningful activity) Broadening horizons and increasing awareness for the target group</p>	<p>Impacts that would have resulted from alternatively implemented projects and activities</p>
<p>Employment agencies/ job centres</p>	<p>N/A</p>	<p>Placement of programme participants Provision of jobs Support for the programme participants</p>	<p>Number of participants placed Number of employed participants Number of supported/accompanied participants</p>	<p>Complementing the public institutions' own offer Relief of the public mediation programmes for the target group Ease of workload and less effort for placement programmes Saving on basic security benefits (only jobs subject to social insurance contributions)</p>	<p>Activities of the voucher programme that could be substituted by alternative offers from existing organisations or private individuals</p>
<p>Social insurance institutions</p>	<p>N/A</p>	<p>Provision of jobs</p>	<p>Number of employed participants Number of key employees employed</p>	<p>Additional contributions to social insurance by Employed programme participants (only jobs subject to social insurance contributions) Employees of the Social Welfare Service Württemberg (proportionally for programme implementation)</p>	<p>Activities of the voucher programme that could be substituted by alternative offers from existing organisations or private individuals</p>



			Number of staff employed by the Social Welfare Service Württemberg	Key employees at employment companies (proportionally for training and support of programme participants)	
State (federal government, federal states, districts, municipalities)	Public subsidies	Provision of jobs	Number of employed participants Number of key employees employed Number of staff employed by the Social Welfare Service Württemberg	<i>Highlighting social gaps/ putting the issues of unemployment, poverty and exclusion more on the political agenda</i> <i>Fulfilment of the supply mandate</i> Additional tax and duty revenue through the employment of programme participants (only jobs subject to social insurance contributions) the staff of the Social Welfare Service Württemberg (proportionally for programme implementation) key employees at employment companies (proportionally for training and supervision of programme participants)	Activities of the voucher programme that could be substituted by alternative offers from existing organisations or private individuals
Suppliers	Products/ Services	Purchase of products and services to enable the organisation and implementation of the voucher programme	Number and volume of products/services purchased for the voucher programme	Additional orders	Orders that could be compensated for by other customers

Note: Impacts highlighted in grey or light red and in italics are already included in other effects and are not additionally monetised.