

Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
<i>Job Satisfaction Employees that are satisfied with intrinsic job rewards (eg, job is interesting and challenging, using skills and abilities, learning new things, recognition for doing a good job) – best to use a survey technique of attribution employee gives to change</i>			
Improved Job Satisfaction A value to SME	€5000	Per person (one off) – need to look at business staff turnover rates	Recruitment, retention, turnover, annual, survey 2011 (UK) (average cost of staff turnover for SME)
Job Satisfaction value to individual	€10 (for annual salary of €20000 – after tax)	Per hour (based on satisfaction survey 0 = Totally unsatisfied)	Adjusted value from Social Value Report 2009 on move from temporary to permanent employment (UK)
Job Satisfaction value to individual	Minus €5 (see above)	Per hour (based on satisfaction survey 0 = Totally unsatisfied)	See above
Job Satisfaction (for employer)	Overall 20% Improved productivity (with introduction of job appraisal and reward scheme – with current as baseline)	Rate depends on salary (assume uniform across salary range for this exercise)	Adapted from Journal of Managerial Science (US)

Carbon (Emissions reduction)			
Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
Social cost of Carbon	€53 (adjusted from 2013 figures)	per tonne	This valuation relates to the social costs associated with emissions of carbon per tonne. Social cost of carbon takes into account a range of factors, including changes to agricultural productivity, human health and flood risk likely to occur due to climate change. This valuation was produced by the United States Government Interagency Working Group on Social Cost of Carbon to estimate the climate benefits of policy changes.
Social cost of Carbon	€72 (Adjusted from 2011 figure)	per tonne	See above (but this is a BAU – Business as Usual Scenario) Chris W Hope, 2011. "The Social Cost of CO2 from the PAGE09 Model". Available at: http://www.economics-ejournal.org/economics/discussionpapers/2011-39
Employer cost of road transport	€0.36c/km (for average with 5L/100km°)	Cents per KM	French Ministry of Finance table for claiming car costs
Value of carbon sequestration provided by general tropical forest ecosystems (Cameroon) (Alternate valuation 1)	€2300 (adjusted from 2001 figures)	Per hectare (not logged/left as virgin forest)	This valuation was extracted from The TEEB Valuation Database – a searchable database of 1310 estimates of monetary values of ecosystem services. Foundation for Sustainable Development, Wageningen, the Netherlands. Available at: http://www.fsd.nl/downloadattachment/80763/87522/TEEB%20database%20and%20Final%20report.zip
Trading cost of carbon - CO2 European Emission Allowance	€9,58	Per tonne	European Commission (Values vary by day)

Other Environmental			
Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
Green roof – energy reduction through	€19.5	Per M2 per year	Identified by Genecon LLP in the Green Infrastructure Valuation Toolkit as a factor contributing towards changes in building energy consumption for cooling.
'Waste Reductions: Supplier Business Weight reductions of Waste Going to Landfill	Landfill €0.11, Organic: €0.06 and Recycling €0.02	Collected Waste per KG	Based on Irish EPA Minimum Rates for waste collection https://www.epa.ie/
Reduction in Congestion Reduction in Commuting	€2349 726 471	Per year	Estimated marginal external costs and tax paid by road users regarding environment and safety costs associated with congestion in Scotland in 2006 scotland.gov.uk/Resource/Doc/153566/0041321.pdf
Reduction in non-hazardous waste from cattle rearing	€19.45	Per tonne	Study undertaken in France 'Kering EP&L Methodology and 2013 Group results' Available at: kering.com/sites/default/files/document/kering_epl_methodology_and_2013_group_results_0.pdf
Wood re-cycled	€1.83	Per tonne	This valuation details the cost of carbon saved by recycling goods. This proxy is based on the carbon savings from recycling (not waste prevention - see separate indicator) of the material aggregain.wrap.org.uk/sustainability/try_a_sustainability_tool/co2_emissions.html

SKILLS Increased business skills as a result of increased certified digital Skills			
Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
Professional Vocation Qualification (undertaken part-time)	€6412 (adjusted from 2009 figures)	Per year	Lifelong Learning and Well-being: An Analysis of the Relationship Between Adult Learning and Subjective Well-being. Report Source: shop.niace.org.uk/media/catalog/product/f/i/file_1_50.pdf
Increased confidence Professional Vocation Qualification/For Over 50's (but under 25's shows similar fundng)	€6667	Per year	This outcome relates to an individual enrolling on a government training scheme. This outcome has been taken from version 3.0 of HACT's Value Calculator, which can be accessed here: http://www.hact.org.uk/value-calculator
New business clients	No fixed sum _ business needs to calculate average cost	Note: for the sake of the exercise assume: that the business in question has lost three possible contracts of average of €25000 per contract or that the local government has had to contract out of the area for a contract of €100000 over two years due to lack of local businesses able to respond to the tender	
Reduced business costs through higher esteem: Reduction in sick leave of	Average of €113 per day (but need to look at national or business rates)	per day	http://www.centreformentalhealth.org.uk/pdfs/mental_health_at_work.p df

Care and well being (focus on Senior Citizens)			
Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
Proportion of people who give special help to at least one sick, disabled or elderly person living or not living with them Currently average 20%	€41980 (value to state of a full time volunteer) – equivalent of €185 per day or €23 per hour	Per year	http://data.ncvo-vol.org.uk/almanac/voluntary-sector/finance-the-big-picture/how-big-is-the-voluntary-sector-compared-to-the-rest-of-the-economy/ (Note: this is based on a calculation of resource re-allocation) + total cost of accident like a Hip fracture due to fall has a total cost of around €40000 or for a fall with resulting.
Reduction in hospitalisation	€295 €150	Per night average cost	Weighted average of several EU MS costs, does not include medical costs (drugs or medical intervention)
Accident and emergency admission	€150	Per admission	See above
Reduction in Medical Visits to doctor	€40/€150 home visit	Per visit: 15 minutes at Doctor's, One Hour for home visit	Weighted average of EU MS costs, does not include medical costs (drugs or medical intervention)
Senior well-being due to increased confidence/sense of security (assumes previous sense of insecurity)	€1000	Per week	Temporary residential care cost per week (Weighted average France + UK) (Note: this is a way to give value to the sense of security in measuring the cost of its lack)
Well-being, personal reduction in use of prescribed drugs for anxiety (you can take anti-depressants as an example)	€94	Per month	Source US Dept Health average cost of proscribed anti-depressants

Social factors relating to esteem, isolation and confidence			
Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
Self-Confidence (in your capacity)	3305	Per year	This valuation details the value of confidence in young people. This financial proxy was used in a SROI study of Columba 1400's Young People's Leadership Academy and relates to the value to the economy of increased self-confidence of unemployed young people
Self-Esteem (gaining)	€1200	Per year	UK National Health Service Data (relates to cost of courses/support initiatives designed to increase self-esteem)
Isolation	€8000	Adjusted per year cost (Note the original figure adjusted for inflation would be closer to €20000 per year)	Annual value attributed in change from "seeing friends and relatives once a week" to "seeing friends and relatives on most days". Journal of Socio-Economics Report Source: Linked to WHO's Quality of Life Survey Friendship scale http://www.who.int/substance_abuse/research_tools/whogolbref/en/
Self-Esteem 2 (costs of lack of)	€1484	Per year	Those with low self-esteem spend 60% more in debt-led consumption and are willing to pay up to 30% more for status consumption in retail.
Increased family time (over 100%) (here assume improvement from current average of 38 minutes today) – different sources	€1529	Per annum	Description Comparison of divorce and family therapy costs, as well as increased time spent with the family. SROI conducted for Coventry's Local Enterprise and Growth Initiative (LEGI) UK References Valuation Source: theguardian.com/law/2013/feb/28/divorce-costs-warning-issued-lawyers

Stress, anxiety			
Value	€ Equivalent	Rate (per person, per person day etc.)	Source (NOTE: all values have been adjusted for inflation and currency exchange rates)
Physical illness resulting from Stress	€1835	Per year	UK National Health Service proxy value for treating stress related physical illness in the NHS, The Centre for Economic Performance's Mental Health Policy Group Report Source cep.lse.ac.uk/pubs/download/special/cepsp26.pdf
Improvement in mental state, including reduced anxiety and distress (change in)	€1176	Per year	Ireland This financial proxy has been used to value a decrease in self-harming behaviour http://www.mojo-programme.org/wp-content/uploads/2015/03/MOJO_SROI_Report.pdf
Stress reduction	€829	Per year	Cost of a stress management therapy course (UK) – stress could be measured via a 'before and after survey' or allied to studies on stress-related medical drug use
Hospital treatment of stress related disorders	€3069	average cost of mental health hospital treatment for people with stress related disorders	'The Cost of Acute Care Medical Stays by Condition in Canada, Canadian Institute for Health Information (2008)'. the original source can be view by following this link; cihi.ca/cihiweb/dispPage.jsp?cw_page=download_form_e&cw_sku=COACHSBMC0405&cw_ctt=1&cw_dform=N
Reduction in time spent queueing/waiting for services	€20.8	Per hour	Willingness to pay study (US and UK studies)