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*IMPORTANCE OF ORGANIZATIONAL SOCIAL RESPONSIBILITY AS AN
ACTION STRATEGY IN NGOS IN BRAZIL¹*

**IMPORTANCIA DE LA RESPONSABILIDAD SOCIAL ORGANIZACIONAL
COMO ESTRATEGIA DE ACCIÓN EN LAS ONGS EN BRASIL**

Leidy Caterine Romero Gonzalez²

ABSTRACT

This article addresses the issue of the importance of organizational social responsibility (OSR) in NGOs in Brazil, addressing relevant concepts about social organizations, their historical evolution, their classification and the construction of their own identity in Brazil, with the aim of improving the quality of life of people and communities at national and international levels. To this end, an analytical and conceptual bibliographic review has been carried out, both on the subject of third sector social organizations in Brazil, their origin and their concretion in the social structure; as well as a descriptive analysis of the concept of organizational social responsibility, its importance and the various classifications in which it is characterized. The development of organizational social responsibility strategies in NGOs and within the third sector at a theoretical and practical level have been acquiring and consolidating relevance over time, in changing geographic and cultural contexts.

Keywords: organizational social responsibility, NGOs, third sector, social impact, organizational strategies

RESUMEN

El presente artículo desarrolla el tema de la importancia de la responsabilidad social organizacional (RSO) en las ONGs en Brasil, en tanto que son abordados conceptos relevantes sobre organizaciones sociales, su evolución histórica, su clasificación y la construcción de su propia identidad en Brasil, con el objetivo de mejorar la calidad de vida de personas y comunidades en los ámbitos nacionales e internacionales. Para tal fin se ha llevado a cabo una revisión bibliográfica analítica y conceptual, tanto sobre el tema de las organizaciones sociales del tercer sector en Brasil, su origen y su concreción en la estructura social; como

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² Universidade de São Paulo. leidy.romero@usp.br



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también un análisis descriptivo del concepto de responsabilidad social organizacional, su importancia y las diversas clasificaciones en las que se caracteriza. El desarrollo de estrategias de responsabilidad social organizacional en ONGs y dentro del tercer sector a nivel teórico y práctico han ido adquiriendo y consolidando relevancia a largo del tiempo, en contextos geográficos y culturales cambiantes.

Palabras clave: responsabilidad social organizacional, ONGs, tercer sector, impacto social, estrategias organizacionales.



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INTRODUCTION

Organizational social responsibility (OSR) is a key concept for non-governmental organizations (NGOs) in Brazil, given the crucial role they play in promoting social development, protecting the environment, and defending human rights. In a country facing deep social challenges such as poverty, inequality, and environmental degradation, NGOs are essential for building a more just and equitable society.

In this context, OSR in Brazilian NGOs not only involves fulfilling their primary mission but also acting ethically and transparently in their relationships with the communities they serve, as well as with their staff and donors. Transparency is one of the pillars of social responsibility, as it builds trust among the various actors involved and ensures that resources are used efficiently. In a country where corruption scandals have weakened trust in institutions, accountability and responsible fund management are essential for maintaining the credibility of NGOs.

Moreover, sustainability is another crucial aspect of OSR. NGOs in Brazil must focus on implementing practices that not only have a positive short-term impact but also ensure the continuity of their projects over time. This involves adopting sustainable development approaches and managing resources consciously so as not to compromise the well-being of future generations (Oliveira, 2006).

Organizational social responsibility also promotes inclusion and respect for human rights. In a country with great ethnic, cultural, and social diversity, it is essential for NGOs to work from an inclusive perspective, ensuring that their programs and projects reach all sectors of society without discrimination based on gender, race, religion, or economic status.

Finally, OSR reinforces the commitment of NGOs to educating and raising awareness among citizens. Through their actions, these organizations



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must foster greater awareness of the social and environmental issues Brazil faces, empowering the population to participate actively in building solutions (Gomes, 2023).

Organizational social responsibility is essential for the success and legitimacy of NGOs in Brazil. It not only enables them to fulfill their mission of transforming society, but also strengthens their credibility, sustainability, and ability to generate lasting impact.

WHAT IS ORGANIZATIONAL SOCIAL RESPONSIBILITY? SCOPE AND FOUNDATIONS

Organizational Social Responsibility (OSR) is the voluntary commitment of organizations to integrate ethical, social, and environmental practices into their operations, promoting societal well-being and sustainability. Its foundations include transparency, sustainability, respect for human rights, community participation, and ethical management, all aimed at generating a long-term positive impact on their surroundings (Medina, 2002).

Main concepts of organizational social responsibility and their application in the third sector

Organizational Social Responsibility (OSR) in the third sector - which includes NGOs, foundations, and other non-profit entities - refers to the voluntary integration of social, environmental, and ethical concerns into an organization's operations. These principles are essential for ensuring a positive impact on society and on the environments in which these organizations operate. Below are the main OSR concepts and their application in the third sector:

Sustainability means that an organization's activities must be economically viable, socially equitable, and environmentally responsible, ensuring that future generations can meet their own needs. NGOs must ensure



that their projects have a lasting social and environmental impact. They can implement programs that protect natural resources, such as biodiversity conservation, reducing energy use in their operations, and promoting responsible practices in their supply chains and the services they provide (Romo Jiménez, 2016).

Transparency, as a concept within organizational social responsibility, involves providing clear, accurate, and accessible information about activities and the use of resources. Accountability means that the organization must take responsibility for its decisions and the impacts of its actions (Barba Bayas, 2015). NGOs should issue regular reports on how funds received from individual, corporate, or governmental donors are used, implementing internal and external audits to ensure proper resource management. They should also provide public access to project results, demonstrating impact and efficiency in the use of resources.

Ethics and good organizational governance, as OSR concepts, refer to the responsible management of the organization, complying with moral and legal principles, and adopting governance practices that ensure proper oversight and control of activities (Pinzon, 2005). NGOs must adopt ethical codes of conduct not only in resource management but also in their interactions with beneficiary communities. This involves implementing gender equality, non-discrimination, and human rights protection policies at all levels, ensuring that board members and senior management act transparently and in the best interest of the organization and its beneficiaries.

Community participation becomes a core OSR concept in the context of third-sector organizations such as NGOs. Given their social intervention role, it is necessary for these organizations to involve local communities and stakeholders in decision-making and in the design and implementation of projects to ensure that initiatives reflect real community needs. This includes promoting dialogue



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with beneficiary communities to collaboratively identify problems and solutions, involving community leaders and other local actors in project implementation and monitoring, and fostering local empowerment so that communities can maintain activities once the NGO withdraws.

Social impact, a key OSR concept, refers to the positive changes generated by an organization's activities in the lives of individuals, communities, and the environment. NGOs must systematically measure and evaluate the impact of their programs to ensure that they are meeting their social goals. This includes developing impact indicators that measure improvements in quality of life, education, health, gender equality, or any specific area in which they work, and sharing these results with donors and partners to demonstrate achievements and the value added by the organization.

Socially responsible investment, as an OSR concept, refers to the ethical management of financial, human, and material resources, investing in initiatives that promote social well-being and environmental sustainability. NGOs must ensure that funds are used efficiently and responsibly, investing in projects with high social returns (Díaz et al., 2020). To do this, it is essential to seek strategic partnerships with companies that also uphold responsible investment policies, creating synergies for joint projects, while evaluating the social and environmental impact of their investments to ensure that every expense aligns with their mission and values.

Diversity and inclusion, as OSR concepts, refer to the promotion of equal opportunities and the elimination of any form of discrimination within the organization and in the communities it serves. NGOs must ensure that their internal policies promote gender equality, the inclusion of people from different ethnic, cultural, and socioeconomic backgrounds, and the participation of traditionally excluded groups (such as people with disabilities or LGBTQ+ communities). This also involves promoting projects that reduce social and



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economic inequality gaps in the communities served and fostering diverse teams that reflect the values of inclusion and equity.

Social innovation, within the application of OSR in NGOs and other third-sector organizations, involves the creation and implementation of new solutions to complex social problems, improving quality of life or addressing environmental issues. NGOs can adopt innovative technologies and approaches to enhance their interventions, such as using digital tools for distance education, project monitoring, or access to basic services (Roitstein, 2004). They can also experiment with sustainable financing models, such as social entrepreneurship or establishing microenterprises within the communities they serve.

Partnership building is an OSR concept referring to collaboration among different sectors (business, government, academia, and civil society) to achieve shared social, environmental, and economic goals. This includes establishing partnerships with socially responsible companies that can provide financial, logistical, or technical resources to support NGO projects, and collaborating with academic institutions to generate research and evidence-based solutions for the problems the organization aims to address (Buitrago, 2021).

STUDIES ON ORGANIZATIONAL SOCIAL RESPONSIBILITY IN LATIN AMERICA

The concept of OSR in Latin America has been studied by academics and international organizations that have highlighted the need to adapt this theoretical framework to the region's social and economic realities. Research agrees that although OSR has been increasingly integrated into the private sector, significant challenges remain in terms of transparency, social impact, and sustainability.

Muñoz et al. (2020) analyze sustainability reports submitted by companies in Ibero-America under the guidelines of the Global Reporting



Initiative (GRI). A descriptive approach and logistic regression analysis were used to identify corporate factors that influence adherence to these guidelines. The results indicate that more organizations are seeking to standardize their sustainability disclosures, and the decision to comply with GRI guidelines is influenced by company size, industry sector, assurance of the reports, and stock market listing. This study highlights the importance of voluntary communication about sustainability activities.

Likewise, Nathaly et al. (2021) offer an analysis of how the concept of OSR has developed in Latin America, considering factors such as culture, economic challenges, and the role of the State. Their work is fundamental for understanding the particularities of the region and how OSR has been interpreted and adapted in business contexts.

Ramón-Llorens et al. (2021) explore the particular characteristics of OSR in Latin America, with special attention to public policies and sustainable development dynamics. Their focus is on how governments and the private sector collaborate to strengthen OSR practices, as well as the contribution of Latin American companies to the Sustainable Development Goals (SDGs) and their commitment to performance, reporting, and the quality of organizational social responsibility information.

The impacts of the Covid-19 pandemic during 2020 and 2021 have also been studied as determining factors in the development and implementation of Organizational Social Responsibility actions. Segundo and Mercedes (2022) analyze the impact of Corporate Social Responsibility (CSR) as a strategy for addressing the consequences of the pandemic in Latin America. Twenty-one research articles were reviewed using the PRISMA methodology and various scientific databases. The results indicate that the implementation of CSR is directly related to increased productivity, profitability, and sustainability, in



addition to fostering a positive relationship with the environment to support its preservation.

Osorio Mogollón et al. (2022) analyze how the sociopolitical and economic characteristics of Latin America affect the implementation of corporate and organizational social responsibility. They conducted a scientific mapping analysis using bibliometric tools. The methodology included a search in the Web of Science database and the classification of documents using the tree analogy. Three groups were identified: classic, structural, and recent documents. Each group provided an analysis of the impact and relevance of Corporate Social Responsibility (CSR). These results help to understand the structure of this field of knowledge and offer conceptual guidance to companies interested in CSR strategies related to disclosure, financial performance, and sustainable development.

Models of how Organizational Social Responsibility has been implemented have also been the subject of study. Vega Osuna et al. (2023) observe which strategies have been applied in Latin America, emphasizing that each country has contexts tied to specific cultural and socioeconomic characteristics. Their work examines the similarities and differences in the application of social responsibility in Ibero-America, highlighting the importance of adapting OSR practices to each local reality.

HISTORY OF NGOs AND THE THIRD SECTOR IN BRAZIL

The history of non-governmental organizations (NGOs) in Brazil is closely linked to the country's social and political development. Their evolution reflects the changes that have occurred in Brazilian society, and their role has been key in defending human rights, social justice, and environmental sustainability.



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Origins and early developments of the third sector in Brazil

The emergence of NGOs in Brazil dates back to the mid-20th century, but their deeper roots lie in the philanthropic and charitable organizations that existed since colonial times. These early institutions, generally linked to the Catholic Church, aimed to help the most vulnerable sectors of the population, such as the poor, the sick, and the marginalized.

However, it was in the 1960s and 1970s that NGOs began to take a more defined form, primarily as a result of the military dictatorship (1964–1985). During this period, the country lived under an authoritarian regime that repressed civil and political liberties, and many NGOs emerged in response to this repression, working to defend human rights and provide support to victims of government abuses. These organizations began to focus on promoting social justice, popular education, and improving the living conditions of the working classes.

Expansion and diversification

With the end of the dictatorship in 1985 and the restoration of democracy, Brazilian NGOs multiplied and diversified. The redemocratization process allowed these organizations to acquire a more formal and participatory role in public life. During this period, many NGOs focused on strengthening civil society, empowering marginalized communities, and developing projects related to education, health, and women's rights.

The 1988 Constitution, widely recognized for its progressive approach to social rights, provided a legal framework that fostered the growth of NGOs. A movement of organizations focused on key areas such as the environment, the promotion of gender equality, combating racism, and the struggle for agrarian reform was consolidated. These NGOs played a central role in defending the rights of Indigenous peoples and Quilombola communities (descendants of enslaved Africans).



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Globalization and its challenges for the third sector

In the 1990s, with globalization and the growing influence of international organizations, many Brazilian NGOs began receiving funding and technical support from foreign agencies. This period also saw the emergence of national and international NGO networks and coalitions, which worked together on issues such as climate change, sustainable development, and the fight against poverty (Donati, 1997).

Brazil's economic growth in the early 21st century, along with the consolidation of its democratic institutions, offered new opportunities for NGOs, but also brought new challenges. Some organizations began to focus on public policy, influencing the formulation of laws and policies that promote inclusive development and environmental sustainability (Moreira, 2021).

Globalization has had a significant impact on NGOs and the third sector in Brazil, both positive and challenging. Some of these effects are detailed below:

Greater access to financing and international cooperation

Globalization has allowed many NGOs in Brazil to access international funding. International organizations, foundations, and development agencies have directed resources toward Brazilian social and environmental initiatives, strengthening projects in areas such as human rights, the environment, education, and health. However, this dependence on external funds can also create vulnerabilities, as NGOs may become subject to the priorities and agendas of international donors, limiting their autonomy.

Global networks and collaboration

Globalization has facilitated the creation of networks and alliances between Brazilian NGOs and international organizations. These networks enable



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the sharing of knowledge, resources, and best practices, which strengthens the capacity of NGOs to address complex issues such as climate change, poverty, and inequality. This interconnectedness has also generated greater competition among local NGOs for funding and visibility, especially regarding global issues that attract international attention, leaving other local matters with less financial support.

Innovation and technology

NGOs in Brazil have been able to access new technologies and innovative approaches thanks to globalization. This has improved their ability to communicate, mobilize resources, and manage projects. Digital platforms allow NGOs to reach a broader audience, both nationally and internationally. However, not all NGOs have the same access to technology or the training needed to fully take advantage of these opportunities. Smaller organizations or those in rural areas face barriers to adopting advanced technological solutions (Alvarez Solís, 2019).

Increased demand for transparency and accountability

With globalization, there has been a growing demand for transparency and accountability in the third sector. Brazilian NGOs, as part of global networks, have adopted international governance and management standards, increasing their credibility and ability to attract funds. Implementing these standards can be costly and challenging for smaller NGOs, which often lack the resources to meet the requirements of detailed reporting and international audits.

Global social and environmental challenges

Globalization has brought attention to global issues such as climate change, deforestation, and human rights, all of which have a direct impact on



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Brazil. This has allowed Brazilian NGOs to position themselves as key actors on these topics, attracting international support and drawing attention to the challenges faced by the country. At the same time, globalization has intensified some of the issues confronting Brazilian NGOs, such as rising social inequality, accelerated environmental degradation, and economic vulnerability, particularly in poorer regions of the country (Alvarez Solís, 2019).

Expansion of international volunteering

Globalization has facilitated the exchange of international volunteers, allowing Brazilian NGOs to benefit from skilled labor from other countries. This cultural and skills exchange has contributed to strengthening many organizations. However, international volunteering can sometimes create tensions with local communities or displace national volunteers, especially when not well managed.

During this period, many social organizations began to professionalize and formalize themselves as NGOs, adopting more sustainable management and funding models. Their areas of activity diversified - from human rights and the protection of vulnerable groups to environmental issues and community development. Beginning in the 1990s, Brazil began receiving an increasing amount of international cooperation funds, which enabled the growth and diversification of NGOs, particularly in areas such as the environment, driven by international attention to the Amazon and the country's biodiversity.

Consolidation and diversification of NGOs and Third Sector organizations in Brazil (2000s and 2010s)

With the new millennium, the third sector in Brazil experienced even greater diversification, with a significant increase in the number of NGOs operating in the country. As Brazil consolidated its democracy and improved its



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economic indicators, the role of NGOs and the third sector expanded to encompass a wider range of causes.

With events such as the 1992 Earth Summit in Rio de Janeiro, Brazil became an international focal point for NGOs working on environmental issues. NGOs dedicated to the protection of the Amazon and biodiversity gained prominence both nationally and internationally (Villoria & Jiménez, 2021).

In the 2000s and 2010s, companies began to collaborate more closely with NGOs on corporate social responsibility projects, contributing to further diversification of the sector. Many NGOs became even more professional, adopting business management practices to ensure the sustainability of their projects.

The growth of the third sector was accompanied by a boom in volunteering, especially among young people and the urban middle classes.

Recent challenges (2020s onwards)

In recent years, the third sector in Brazil has faced new challenges and opportunities. The economic and political crisis that has affected the country since the mid-2010s, along with the COVID-19 pandemic, has created both greater demand for the services offered by NGOs and difficulties in terms of funding (Juliana Oliveira/Ministry of Health, 2023).

Political polarization and the reduction of government funds for the third sector, especially during the administration of Jair Bolsonaro (2019–2022), placed many NGOs under pressure. However, the crisis also mobilized new organizations and social movements.

During the COVID-19 pandemic, NGOs played a crucial role in providing food assistance, medical care, and basic services to vulnerable communities, once again highlighting their importance during moments of crisis (Soares et al., 2022).



The COVID-19 pandemic had a profound impact on NGOs and the third sector in Brazil, both in terms of challenges and opportunities. The health, economic, and social crisis created by the pandemic intensified the need for the services these organizations provide but also tested their sustainability and response capacity. Below are the main effects of the pandemic on Brazilian NGOs:

During the pandemic, poverty and inequality in Brazil increased significantly. NGOs working in areas such as food security, health care, education, and support for vulnerable populations saw a rise in demand for their services. Many NGOs played a fundamental role in distributing food, medicines, and essential goods to communities most affected by the pandemic, especially in favelas and rural areas (Durieux Zucco et al., 2021).

Faced with the collapse of the health system in several regions of the country, some NGOs collaborated by providing medical equipment, psychological support, and health care services, particularly in remote or marginalized communities.

Although NGOs faced increased demand, many also experienced a significant drop in income and financial resources. The economic crisis that affected companies and individuals in Brazil during the pandemic reduced private donations to NGOs. Many organizations depended on these contributions to operate, which created difficulties in maintaining their activities.

The Brazilian government, particularly during Jair Bolsonaro's administration, reduced support for many NGOs, especially those focused on human rights, the environment, and combating social inequality. This reduction in public resources worsened the situation of many organizations.

The pandemic forced NGOs to adapt quickly to an environment in which in-person work became limited. Many organizations, particularly those dedicated to education and rights advocacy, migrated to digital platforms to continue



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operating. NGOs had to reorganize their teams to work remotely, which posed logistical challenges, especially for those lacking adequate technological infrastructure.

Organizations dedicated to education and training had to adapt their programs to online formats, which also highlighted inequalities in access to technology and the Internet in Brazil.

Despite the difficulties, the pandemic also encouraged the creation of solidarity networks among NGOs, social movements, and civil society. Many organizations joined forces to share resources, information, and strategies, strengthening their capacity to respond to the crisis.

Coalitions were formed between NGOs, companies, and donors to coordinate assistance efforts. Initiatives such as the “National Campaign for the Right to Food” mobilized resources and volunteers to help those most affected by the crisis. In several favelas and Indigenous communities, community leadership and local activism, supported by NGOs, were essential to mitigate the effects of the pandemic, promoting prevention campaigns and distributing essential resources.

The pandemic brought to the forefront issues that were already affecting Brazil, such as social inequality, structural racism, and the precariousness of public health and education services. This allowed many NGOs to highlight their causes and attract support to address these problems. NGOs became important voices in denouncing the disproportionate impact of the pandemic on vulnerable populations, such as Afro-Brazilian communities, Indigenous peoples, women, and people living in poverty.

Many NGOs demonstrated strong adaptability and innovation during the pandemic, which allowed some organizations not only to survive but also to grow and diversify their operations. Several NGOs implemented crowdfunding



campaigns and relied on collective donations through digital platforms, successfully mobilizing resources in innovative ways.

Some organizations used the crisis as an opportunity to rethink their management models, implement technologies, and adopt more agile ways of working, which improved their long-term efficiency.

Although many NGOs managed to adapt to the circumstances imposed by the pandemic, the subsequent economic and political crisis left an uncertain outlook for the third sector in Brazil. As the country dealt with post-pandemic recovery, NGOs have faced the following challenges:

Slow economic recovery and the possible lack of government support remain concerns for many organizations that rely on donations and public funds. NGOs are expected to continue collaborating with community movements, strengthening local partnerships to improve the resilience of vulnerable communities in the face of future crises.

CURRENT CONTEXT OF NGOs IN BRAZIL

Currently, NGOs in Brazil play a key role in society, although they face a complex political and economic environment. Political polarization, rising inequality, and the economic crisis have caused many organizations to face challenges related to funding and sustainability. In addition, the increase in deforestation in the Amazon and the threats to the rights of Indigenous peoples have driven many NGOs to adopt a more active role in defending the environment and human rights.

Although they do not always receive the recognition they deserve, these nonprofit entities, known as NGOs (Non-Governmental Organizations), are formalized in the country and include various types such as associations, private foundations, and religious organizations. This classification is established by the Civil Code and Law 13.019/14 (Oliveira & Godói-de-Sousa, 2016).



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NGOs operate in various areas, such as education, health, the environment, and human rights. Their impact is significant, contributing to social development, the promotion of citizenship, and the defense of important causes in Brazil. There are approximately 815,676 non-governmental organizations (NGOs), and these nonprofit institutions are present in every city in the country (Bonin Martins & Theiss, 2022).

Even in Taquaral, in the countryside of São Paulo, there are at least three of them. The State of São Paulo leads in the number of registered NGOs, and the Southeast region concentrates the largest number of these organizations. The city of São Paulo, in particular, has the highest number of NGOs, totaling 50,021 (Mello & Pereira, 2023). On the other hand, Roraima and the North region have the lowest presence of NGOs in the country.

Funding sources for social organizations and the third sector in Brazil are diverse. The four main ones are:

Public funds: The Federal Government, through the OSCs Map, allocated 12.9 billion reais to NGOs throughout the country in 2018.

Commercial income (self-generated revenue): NGOs also obtain resources through commercial activities.

Individual donations: In 2020, individual donations amounted to 10.3 billion reais.

Corporate donations: Although relatively small, donations from companies classified as “social investors” also contribute.

In addition, capitalization bonds sold by companies under the philanthropy modality represented 1.48 billion reais in 2020.

It is important to note that knowledge about NGO revenues in Brazil is still incomplete. Details about the generation of commercial income and returns from assets such as rentals and endowment funds are scarce. While there is more information about institutionalized organizations with a CNPJ, informal



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organizations such as collectives and movements remain understudied (FONIF, 2022).

Most Brazilian NGOs are private, nonprofit entities that arise from the desire of interested groups to address collective challenges. Interestingly, one in three Brazilian NGOs is involved in religious activities, although only 17.4% of them are formally constituted as religious organizations. The area of development and the defense of rights and interests is the most representative, followed by culture and recreation, social assistance, education and research, employers' and professional associations, and health.

Types of NGOs in Brazil: an overview

Nonprofit associations: These represent the majority of Brazilian NGOs. These associations are formed by groups of people with a common cause. They operate in various areas such as education, health, the environment, culture, and social assistance. In total, there are 660,010 associations across the country, meaning that 4 out of every 5 Brazilian NGOs are associations.

Religious organizations: Although fewer in number, they remain significant. There are nearly 142,000 religious organizations in the country, created by institutions linked to churches. However, their main activity is not religious, but social. These organizations promote actions aimed at the community, such as assistance to people in vulnerable situations, educational projects, and health initiatives.

Private foundations: These represent a smaller share of Brazilian NGOs, with only 12,211 institutions of this kind. To create a private foundation, initial assets are required, which give rise to the institution. These foundations play an important role in areas such as research, culture, social development, and education.



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The low number of foundations is not surprising, as their creation requires substantial resources. In Brazil, many foundations operate projects rather than simply donating money, reflecting the country's specific philanthropic culture, in which many foundations emerge as part of corporate social responsibility strategies of private-sector companies.

Institutes: It is interesting to note that "institutes" do not formally exist in the law; they are simply a "trade name" used by many NGOs, companies, and public organizations.

SOCIAL RESPONSIBILITY ACTIONS IN THIRD SECTOR ORGANIZATIONS

When we talk about the participation of third-sector organizations in generating Social Responsibility actions, we are referring to their vision beyond simply seeking to create positive impacts on the public they serve. Social Responsibility implies that the social organization respects ethical values and considers people, communities, and the environment in its overall actions (Lopes, 2004).

In this context, although these organizations belong to the third sector, they have multiple social responsibilities. They must not only comply with legal requirements (labor, economic, tax, and environmental) but also contribute to the well-being of their members and the community in which they operate (Pinheiro, 2006). Some key aspects of corporate social responsibility include:

Improving quality of life and protecting the environment: Organizations with a social purpose should strive to reduce their environmental impact and promote sustainable practices. They can also contribute to people's quality of life through concrete actions (Coelho, 2019).

Generating inclusive employment: Offering job opportunities to marginalized groups or disadvantaged sectors is a form of social responsibility. This benefits not only employees but the community as a whole.



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Education and training: Organizations can invest in educational and professional training programs to improve the social environment. This contributes to skill development and personal growth.

Local participation: Collaborating in solving local problems is essential. This may include supporting housing, schools, daycare centers, and other community initiatives.

THE DEVELOPMENT OF ORGANIZATIONAL SOCIAL RESPONSIBILITY STRATEGIES IN NGOS IN BRAZIL

Social organizations can support less developed areas of the country through investments and projects that benefit the community as a whole. They also promote the development of other social entrepreneurs and local businesses. A good Organizational Social Responsibility (OSR) strategy for an NGO in Brazil should include a set of actions that promote positive social impact, sustainability, and transparency. Here are some key elements that should be part of that strategy:

Focus on Mission and Beneficiaries: Every action should be aligned with the main objectives of the NGO, directly impacting the communities or causes it aims to support. Involving beneficiary communities in the planning and execution of projects ensures that initiatives truly address their needs.

Transparency and Accountability: NGOs that want to develop successful organizational social responsibility strategies should publish annual reports on activities, achievements, and challenges, demonstrating how resources are used. They should also measure the social impact of their actions to show tangible results and conduct financial and operational audits to ensure proper fund management.

Sustainability and Environmental Care: Implement actions that minimize the environmental impact of the NGO's activities, such as reducing waste, using



natural resources responsibly, and adopting clean energy. They should also integrate projects focused on ecosystem conservation and climate change mitigation, which are highly relevant issues in Brazil.

Commitment to Diversity and Inclusion: Ensure that initiatives promote gender equality, ethnic diversity, and inclusion of marginalized groups (for example, Indigenous, Afro-descendant, and LGBTQ+ communities). Create programs that strengthen the rights and opportunities of socially vulnerable groups within the organization and the community.

Stakeholder Engagement: Establish partnerships with the private sector and the government to achieve greater reach and financial support, while always preserving the NGO's principles. Promote corporate volunteer programs so that company employees can contribute their time and skills to the NGO's projects. Additionally, encourage the participation of citizens and other civil society organizations in the NGO's initiatives.

Training and Talent Development: Develop continuous training programs for staff and volunteers on topics such as human rights, sustainability, project management, and leadership skills. Promote educational and training programs for the communities served, aiming to improve their self-sufficiency and empowerment.

Social Innovation: Support entrepreneurial initiatives within communities that promote solutions to social or environmental problems, meaning to contribute to and encourage social entrepreneurship.

Use of Technology: Integrate digital technologies and innovative tools to improve project efficiency and increase impact.

Communication and Awareness: Organize campaigns to raise public awareness about the issues the NGO addresses (such as poverty, health, education, etc.), both online and offline. This includes clearly informing donors and the general public about the NGO's achievements and challenges.



INSTRUMENTS RELATED TO THE MEASUREMENT OF SOCIAL RESPONSIBILITY IN PRIVATE AND THIRD SECTOR ORGANIZATIONS IN LATIN AMERICA

In the field of Corporate Social Responsibility (CSR), the actions a company takes to generate a positive impact on society are not always measured using appropriate tools. Therefore, it is essential to understand the various ways in which organizations can assess their level of CSR.

To address this need, several measurement instruments have been studied internationally. In the context of this research, an approach based on four key dimensions was used: Human Resources, Production, Marketing, and Finance. Furthermore, this approach was compared with other existing ones.

DERES method (Uruguay)

It proposes three tools through which organizations can assess their level of Corporate Social Responsibility (CSR):

Corporate Social Responsibility Self-Assessment Manual: This manual seeks an internal analysis of the organization to evaluate its performance in CSR areas and its degree of development. It covers four areas of evaluation:

Working Environment and Employment Conditions: Evaluates aspects such as workplace accidents, occupational illnesses, environmental conditions, investment in prevention, health and safety, workforce participation by gender, training and professional development, transparency of information, freedom of association, wage structure, layoffs, retirement plans, family considerations, and collective and individual perceptions.

Responsible Marketing: Evaluates considerations related to customer feedback, complaint processes, supply chain relationships, research and development, marketing, and communication.



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Environmental Protection: Considers the company's commitment to sustainable environmental practices and minimizing environmental impact.

Community Support: Includes community support policies, resource allocation, volunteerism, and participation.

FUNDEMAS (Salvador):

The Business Foundation for Social Action proposes nine areas of Corporate Social Responsibility:

Analysis of the organization's purpose from its mission and vision: Refers to the clear definition of the company's objectives and purposes, as well as its long-term vision.

Ethical Values: Involves adherence to moral and ethical principles in all company operations.

Workplace: Refers to working conditions, safety, employee well-being, and development.

Human Rights: Includes respect for the fundamental rights of all individuals, both inside and outside the organization.

Evaluation of Marketing Methodologies: Assesses how the company communicates with its customers and considers their needs and opinions.

Environment: Refers to the company's commitment to sustainable practices and minimizing environmental impacts.

Community: Involves actions that benefit the local community, such as social programs, volunteerism, and support for social projects.

Public Policy: Considers the company's participation in matters of public interest and social policies.

Governance: Refers to transparency, accountability, and good management practices.



This methodology addresses these areas by considering them essential for companies and organizations to act responsibly and contribute positively to society.

Ethos Insitutute (Brasil):

The Ethos Institute, based in Brazil, is dedicated to promoting corporate social responsibility. Its management tools aim to support and guide companies in incorporating CSR practices and concepts, as well as in business management processes. These tools allow companies to assess and manage the economic, social, and environmental impacts of their activities. The Ethos Institute has developed a tool consisting of a corporate management self-assessment questionnaire and an online system for generating reports. These reports support the planning and management of goals related to corporate social responsibility (CSR) and sustainability (Instituto, 2018).

The current generation of the Ethos Indicators, which is continually improving, adopts a new approach to business management. It seeks to integrate CSR principles and behaviors with sustainability objectives, based on the concept of sustainable and responsible business, which is still evolving. Additionally, these indicators are more aligned with the sustainability reporting guidelines of the Global Reporting Initiative (GRI), the ABNT NBR ISO 26000 Social Responsibility Standard, the CDP, and other relevant initiatives.

But what does the Ethos Institute consider a sustainable and responsible business? It refers to an economic activity that seeks to generate not only financial value but also ethical, social, and environmental value. The results of such a business are shared with stakeholders. Production and commercialization are organized in a way that continuously reduces the consumption of natural resources and ecosystem services. The goal is to provide competitiveness and promote the sustainable development of society (Fontes, 2018).



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The Ethos Indicators for Sustainable and Responsible Business focus on assessing the degree to which sustainability and social responsibility are incorporated into business practices. They help in defining strategies, policies, and processes. It is important to note that this tool is not intended to measure company performance or certify organizations as sustainable or responsible; instead, it guides progress in that direction.

The Ethos indicators consider the following aspects:

Strategic and financial management: This includes history, principles and values, structure and operations, and corporate governance.

Organizational value proposition: Covers the company's vision, stakeholder dialogue, and performance indicators (economic, social, and environmental).

In addition, the Ethos Institute offers an online tool locator that facilitates access to updated information on management practices in areas such as values and transparency, internal stakeholder relations, environment, communities, government and society, as well as strategic and operational planning processes.

The Ethos Indicators are an internal tool for self-assessment and learning. They help companies evaluate their CSR practices and compare them with other organizations. They also contribute to strategic planning and performance monitoring.

Since 2010, the Ethos Institute has expanded and improved its indicators, adapting them to the context of corporate responsibility in Latin America. Through the Latin American Corporate Responsibility Program (PLARSO), they have consolidated regional experience and created a new indicator model. This model allows organizations to identify their position and advance in their CSR commitments (Oliveira, 2006).



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CONCLUSIONS

Implementing Organizational Social Responsibility (OSR) actions can be a catalyst for the growth and development of an NGO. These actions, when aligned with ethical and social principles, not only generate a positive impact on the community but also strengthen the organization's sustainability and reputation.

NGOs that apply solid OSR principles are seen as transparent, ethical, and responsible organizations. This increases the trust of donors, volunteers, and partners, as a good reputation opens doors to new alliances with other NGOs, companies, and even government bodies, which can translate into more resources and expansion opportunities.

Companies seek to collaborate with organizations that share their social and environmental values. An NGO that implements OSR actions will more easily attract corporate sponsors and donors. Governments and international organizations also tend to support projects with a sustainable and ethical approach, which may facilitate the acquisition of grants.

Social responsibility actions, such as inclusion, training, and active employee participation, create a motivating and committed work environment. Volunteers and employees feel more aligned with an organization that promotes ethical and social values, which reduces staff turnover and improves performance.

By incorporating sustainable and ethical practices, the NGO can ensure the continuity of its programs in the long term. This not only strengthens its presence in the community but also guarantees that the social or environmental benefits are lasting. Additionally, partnerships with companies that practice OSR can multiply the reach of programs, as these companies often provide additional technical and financial resources.



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An NGO that cares about inclusion and community participation earns the trust and support of local communities. This facilitates project implementation and generates a broader support network. OSR actions also raise societal awareness of the causes the NGO promotes, which can attract more people interested in collaborating, whether as donors, volunteers, or advocates of the cause.

Implementing sustainable practices such as energy efficiency, responsible use of resources, and waste reduction not only improves the NGO's reputation but also reduces long-term operating costs. Social entrepreneurship initiatives, within the framework of OSR, can generate additional income to help fund the NGO's activities.

Organizational social responsibility fosters innovation by encouraging NGOs to seek creative and effective solutions to social and environmental challenges. Additionally, an organization that implements responsible practices is better prepared to adapt to regulatory or social changes, remaining relevant and competitive.

By positioning itself as an ethical and responsible NGO, the organization can reach new audiences, particularly those interested in social and environmental impact, such as younger generations or conscious consumers. OSR also enables the NGO to internationalize its operations or collaborate with international entities that seek organizations with a strong commitment to sustainability.

Implementing transparency and accountability policies - fundamental in an OSR strategy - improves the NGO's internal governance. This contributes to more effective decision-making and more efficient resource use. Good management practices also attract board members or high-level advisors who value organizational ethics.



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OSR opens the door to collaborations with companies, other NGOs, universities, and governments, making it possible to share knowledge, resources, and networks that accelerate the organization's development. These partnerships allow the NGO to access new opportunities for collaboration and funding, facilitating its growth.

To conclude, it is important to mention that implementing organizational social responsibility actions in an NGO not only improves its social and environmental impact but also strengthens its operational capacity, reputation, and financial sustainability. This ethical and sustainable approach creates a positive cycle of growth, where more people and entities feel encouraged to support its mission.

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