

STAKEHOLDERS' MANAGEMENT CAPACITY IN BRAZILIAN NONPROFIT ORGANIZATIONS

CAPACIDADE DE GESTÃO DE STAKEHOLDERS EM ORGANIZAÇÕES BRASILEIRAS SEM FINS LUCRATIVOS

CAPACIDAD DE GESTIÓN DE LAS PARTES INTERESADAS EN ORGANIZACIONES BRASILEÑAS SIN FINES DE ÀNIMO

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ABSTRACT

Understanding interactions between stakeholders and Non-Profit Organizations (NPOs) are key for developing strategies that enable NPO's survival and growth. Quantifying, qualifying and describing these issues through a cross-sectional mixed approach allows objective identification of elements constitutive to stakeholders, and their relative dependence on NPOs. Twenty-six NPOs located in Brazil were chosen. Quantitative data were subjected to the Kruskal-Wallis test, and treatment means separated by the Dunn test ($P \leq 0.05$). Using MAXQDA software, qualitative information was analyzed using a content analysis technique. Three stakeholders were deemed weakly dependent on NPOs, and another seven highly dependent and critical to an understanding of stakeholder-NPO interactions. In conclusion, the maintenance of NPO services was highly dependent upon stakeholders.

Keywords: NPO; Third sector; Stakeholders; Stakeholder theory.

RESUMO

Entender as interações entre organizações Sem Fins Lucrativos (OSFL) e *stakeholders* é fundamental para o desenvolvimento de estratégias que permitam a continuidade dessas organizações. Este estudo transversal, descritivo, de abordagem mista, quantitativo e qualitativo, permitiu a identificação objetiva de elementos que constituem *stakeholders*, juntamente com a medição do seu grau de dependência das OSFL. Vinte e seis OSFL brasileiras completaram um questionário com perguntas fechadas e abertas em que atribuíram grau de importância dos *stakeholders*. Os dados quantitativos foram submetidos ao teste de Kruskal-Wallis e as médias de tratamentos separadas pelo teste de Dunn ($P \leq 0,05$); as informações qualitativas foram analisadas com a técnica de análise de conteúdo e o *software* MAXQDA. Sete *stakeholders* foram mencionados como de alta dependência e três de baixa dependência. O *stakeholder* usuário destacou-se como o mais importante deles. As OSFL apresentam alta dependência de seus *stakeholders* na manutenção de seus serviços.

Palavras-chave: Terceiro Setor; *Stakeholders*; Teoria dos *stakeholders*.



RESUMEN

Comprender las interacciones entre las Organizaciones Sin Fines ànimo (OSFL) y las partes interesadas es fundamental para desarrollar estrategias que permitan que estas organizaciones continúen. Este estudio transversal, descriptivo, de enfoque mixto, cuantitativo y cualitativo permitió la identificación objetiva de elementos constituyentes, junto con la medición de su grado de dependencia de OSFL. Veintiséis OSFL, brasileñas, completaron un cuestionario con preguntas cerradas y abiertas en las que atribuyeron importancia a las partes interesadas. Los datos cuantitativos se sometieron a la prueba de Kruskal-Wallis y los medios de tratamiento se separaron por la prueba de Dunn ($P \leq 0.05$); La información cualitativa se analizó utilizando la técnica de análisis de contenido y el software MAXQDA. Siete partes interesadas fueron mencionadas como altamente dependientes y tres como de baja dependencia. El usuario interesado se destacó como el más importante de ellos. Los OSFL dependen mucho de sus partes interesadas para mantener sus servicios.

Palabras clave: Tercer sector; Partes interesadas; Teoría de las partes interesadas.

1 INTRODUCTION

The segment of the economy termed 'third sector' includes the Private Non-Profit Organizations (NPOs) that develop public interest actions (SANTOS, 2012; REZENDE; OLIVEIRA, 2016). These institutions arose as alternatives to overcome the demands, pressures, and necessities of people in need of services in the public sector (SALAMON, 1998).

In terms of business contextualization, the focus of for-profit companies is obtaining a financial advantage, whereas, for NPOs, it is on managing social action in a strategic manner (ABRAHAM, 2004; NIVEN, 2005; WEISBROD, 1998), where its generally limited financial resources are needed to maintain its structure and its services (PFEFFER; SALANCIK, 2003). Accordingly, NPOs' survival depends on their power to manage their flow of funds, which, for Drucker (1990), is how they can achieve their goals and fulfill their mission.

NPOs are therefore in a constant relationship of interdependence with the environment into which they are inserted, an environment which changes according to the availability of resources vs. the demand – when the resources offered are greater than the demand, the dependence decreases. In this regard, fundraising increases an NPOs' sustainability, enhancing its capacity to build relations with its stakeholders. Groups or individuals that are affected or may affect the accomplishment of the organization's goals may also contribute to society investing its trust in the organization and enhancing its credibility (FREEMAN; HARRISON; WICKS; PARMAR; COLLE, 2010; SANTOS, 2006).

The stakeholders' management capacity is established by how well the NGO manager's critical sense is developed to understand how the resources will influence the organization. The manager must act strategically in defining the NGOs' actions and foreseeing the influence of each one on its environment (FROOMAN, 1999; OLIVER, 1991). First used in studies of for-profit companies by Freeman (1984), the expression *stakeholders' management capacity* describes how negotiations are managed, their result, their implications and the ways to project and implement communication processes with stakeholders. Later, in Brazil, this subject was once again taken up (PAVÃO, 2012; PAVÃO; ROSSETTO, 2014, 2015), focusing on stakeholders' relationship with the performance of for-profit Brazilian cooperatives. The path of this organizational system showed that it is essential to prioritize the focus on stakeholders' management strategies, instead of simply directing the stakeholders to the organizations' strategic answers (FROOMAN, 1999; OLIVER, 1991).

In other words, stakeholder's management becomes concrete from the moment that there is a search for the breakeven point in the different interests and expectations that one has regarding the organization. Still, the more the stakeholders have an aligned, intense and qualified management, the more elements will be acknowledged by the management and the deeper the evaluations will be made of what is available, thereby extending the NPO's life (FLETCHER; GUTHIER; STEANE, 2003).

Accordingly, management by stakeholders' is seen as a challenge to the NPO's management (ASHER; MAHONEY; MAHONEY, 2005; FREEMAN, 1984; FROOMAN, 1999). Hence, the study of its stakeholders becomes relevant from the perspective of the theory of managerial models. Moreover, it is important to highlight the need for studies that relate the degree of prioritization considered by the organizations' managers in their relations with the stakeholders, including degrees of dependence and influence between them (FROOMAN, 1999; MITCHELL; AGLE; WOOD, 1997; WICKHAM; WONG, 2009). The application of these studies regarding stakeholder theory in NPOs is providential, considering that the peculiar characteristics of these organizations already point to a certain degree of dependence on their stakeholders. Thus, a further understanding of this approach would facilitate the understanding of the peculiarities of this relationship, and consequently, of the sustainability of such organizations (COSTA; SILVA; GOMEZ, 2014; MARQUES, 2014).

Believing that many of the applied aspects in profit-seeking companies are similar to what occurs in NPOs (FRANCISCO, 2012), the present study applied studies of stakeholders' management capacity in this latest context. The present study's general goal was to identify the NPOs' most influent stakeholders and to assess the degree of dependence that these organizations have with them. To this end, the personnel of 26 NGOs associated with a municipal regulatory body that manages the assistance resources of NGOs that serve children and adolescents, were surveyed.

As few studies regarding stakeholder management had been carried out within NGOs, Chaves et al. (2013) opined that in order to direct resources appropriately, the existing knowledge gap must be filled and an analysis undertaken to understand which stakeholders are particularly important to organizations, as well as degree of dependence, particularly in the context of NGOs. They showed that NGOs' main stakeholders must focus their efforts on developing strategies targeted at these groups. Since NGOs have limited financial and other resources, knowing how to direct these resources to the main stakeholders is key. Moreover, understanding how the NGOs' actions affect these stakeholders and how these individuals act within NGOs, provides managers with key knowledge to assess their degree of dependence in this relationship.

A survey of the literature was carried out by Mascena and Stocker (2020) to analyze the primary themes of publications on stakeholder management published between 1980 to 2019. The paucity of studies on social responsibility in the context of stakeholder management noted by Mascena and Stocker (2020) — only 39 of the 205 articles they selected dealt with social responsibility, environmental management or ethics — served as justification for the present study. The majority of the surveys implemented in these 205 publications analysed relationships between stakeholder management and other variables, e.g., CEO's remuneration; financial performance; the creation of value for the shareholder and other stakeholders; organizational behavior; the return of projects; and the generation of strategic benefits for the corporation (MASCENA; STOCKER, 2020).

This study is organized and presented in six parts: (i) the goals and justifications of the research topic, (ii) a literature review about stakeholders' theory, (iii) the methodological procedures employed, (iv, v)

discussion of the results highlighting: 1. the most important NPOs' stakeholders, and 2. NPOs' degree of dependence on stakeholders, and (vi) final considerations and the theoretical underpinning them.

2 STAKEHOLDERS' THEORY

The expression 'stakeholder' was used by Freeman and Reed (1983, p.91) when relating groups "to which the organization is dependent for the continuation of its survival". The most classic definition of stakeholder, however, refers to "any group or individual that may affect or be affected by the realization of the organization's goals" (FREEMAN, 1984, p. 46). Another definition comes from Mitchell et al. (1997) that consider stakeholders as people, groups, neighborhoods, organizations, institutions, and society that, when favored by the natural environment, make possible the qualification of the relations among the parts involved. Overall, the stakeholder expression refers to "those who have an influence or an interest in the organization" (EIRÓ-GOMES; DUARTE, 2005, p. 455), which definition is useful in solving basic mechanisms for value and trade creation (FREEMAN et al., 2010).

Thus, those who maintain an interdependent relationship with the organization can be considered stakeholders (FREEMAN, 1984). These can be stockholders, employees, clients, suppliers, lenders, service users, and even society as a whole. Amongst many groups, some with particular interests were also identified: the State, consumer defenders, unions, amongst others (FREEMAN, 1984; MARTINS; FERREIRA-DA-SILVA; MACHADO-SANTOS, 2014).

Regardless of who they may be, the stakeholders establish an important relationship between the organization and the external environment, which justifies the relevance of stakeholders' theory in studying the influence and the degree of dependence existing between them. The first strategy of retention happens when the stakeholders stop providing the funds because they are waiting for a change in the organization's behavior (Figure 1). Such direction is understood as usage conditioning, where the stakeholders impose conditions to continue the supply of funds (FROOMAN; 1999; HOFFMANN; PROCOPIAK FILHO; ROSSETTO, 2008). In the second strategy, the influence is subject to the company's dependence level concerning the funds and the power level and/or the stakeholder dependence over the funds (FROOMAN, 1999).

Figure 1 - Funds dependence relationship between stakeholders and organizations

	Is the stakeholder dependent on the organization?	
	No	Yes
No	Low interdependence	Organization power
Yes	Stakeholder power	High interdependence

Source: Adapted from Frooman (1999).

In the NPOs' context, Figure 1 shows that the strategic management of these institutions ought to be taken into consideration in the formulation of its goals and mission, emphasizing the integration of all stakeholders' interests, from its collaborators to its users (OLIVEIRA, 2005, 2011). The goal of this supervisory model is to avoid conflicts and strengthen relationships, achieve an organized, efficient and satisfactory management (FREEMAN, 1984; MITCHELL et al., 1997; OFEK, 2017; PAVÃO; ROSSETTO, 2015; VERBEKE; TUNG, 2013), and build a more functional and less complicated structure (ASLTONEN; JAAKKO; TUOMAS, 2008; ZAKHEM, 2008).

To be effective, management of the stakeholders must pursue the organization's responsibility in exchanging information, credibility, abilities, and competences with its interested parties (LYRA; GOMES; JACOVINE, 2009). THIS managerial style is the result of an organization's understanding that it must consider its stakeholders' interests to reach its objective, thereby showing its ability to handle the pressure arising from uncertainties in its environment (FREEMAN, 1984; FROELICH, 1999; VERBRUGGEN; CHRISTIAENS; REHEUL; CANEGHEM, 2015). Taking these subjects into consideration, human capital stands out as an important resource in the management of NPOs' stakeholders. The human capital is made up of the members of the organization's council and the interested parties. These people are competent in managing and defining the organization's strategic direction, especially if they have professional training. This allows a positive impact on the development of actions (MWENJA; LEWIS, 2009; ARSHAD; RAZAK; BAKAR, 2014). For Chaves, Oikawa, Galegale, and Azevedo (2013), when understood as a source of funds, human relations become an intangible asset with a high value in these systems. This leads to the conclusion that the manager needs to be prepared to invest in people.

Such direction assumes that the strategic management of funds in NPOs can be considered dependent and efficiently targeted at stakeholders' needs (FROELICH, 1999; LEFROY; TSARENKO, 2014). It is not by chance that the establishment of partnerships among NPOs and diverse national and international organizations has been considered favorable in the current environment of uncertainties, constant changes, and complex realities. These alliances have the goal of strengthening such institutions, especially those which operate in communities of major vulnerability and social risk (FREEMAN ET al., 2010; MAJO; JONES; COCK, 2011; MIHALTAN, VITAN; CUCUI, 2015; MITCHELL; AGLE; CHRISMAN; SPENSE, 2011; OFEK, 2016, 2017; SAVAGE et al., 1991; STRIER, 2011, 2014).

In the face of the possibilities brought about by the management of stakeholders by NPOs, there also arise fragilities and needs. For Arshad et al. (2014), the management of stakeholders in NPOs is an emergent challenge, since it is inserted in a context that tends to budget reductions in project funding and fundraising. Also, for Chaves et al. (2013), this management style is little explored in organizations in general. Facing the need for the expansion of this discussion in the context of NPOs, the next step is to expose the methodological procedure adopted and bring some understanding to the reality of the relevance and dependence between some Brazilian NPOs and their stakeholders.

3 RESEARCH DESIGN

Descriptive research with a cross-sectional mixed approach was undertaken to mix qualitative and quantitative analyses. In addition to ease of access, COMDICA was chosen to carry out this study as it is a legitimate and recognized body in the city, which means that the NGOs associated with it are also legitimized. Furthermore, COMDICA is responsible for formulating the municipal policy for the protection and defense of the rights of children and adolescents, defining and controlling the execution of actions, as well as the capture and application of resources to NGOs. Therefore, it proved to be a fruitful field to understand the relations with the stakeholders, since the COMDICA-associated NGOs had some stakeholders in common, as well as a certain dependence on COMDICA.

Twenty-six Brazilian NPOs were chosen, based on the focus of their services being targeted towards children and adolescents, and aiming to assure individual rights through basic social policies, such as education, healthcare, recreation, sports, leisure, culture and professional training, guaranteeing proper treatment and respect of the family and collective coexistence. These NPOs are members of the COMDICA council, the main goal of which is to define priorities, control the implementation of funds, and develop and apply actions regarding the Municipal Fund for the Children and Adolescents' Rights (FUMDICA). These NPOs assist a population of 1,895 users (1,752 children and 143 adults) in the areas of education, social assistance, sports, and culture, mainly in the Brazil's Southern state of Rio Grande do Sul.

NPOs in this study filled the criteria of being a member of COMDICA and having their bylaws be consistent with Brazilian law regarding social assistance charities. The NPOs' managers accepted to respond to the research via questionnaire, representing a total population of twenty-six ($n = 26$). The questionnaire was composed of mixed questions and, after a pre-test application, they were applied in COMDICA's ordinary meetings and the NPOs' headquarters.

In collecting data regarding the stakeholders, a list of forty stakeholders' names were assembled in a manner consistent with prior studies (FREEMAN, 1984; HOFFMANN et al., 2008; FREEMAN et al., 2010; FRANCISCO, 2012). This list was initially presented to the managers that were to be investigated. According to the degree of importance of each stakeholder for the organizations they managed, the manager-respondents ranked them on a scale from 0 to 10. Using SAS software, the collected data were submitted to the Kolmogorov-Smirnov test, to determine whether sample data has been drawn from a normally distributed population. Because the data significantly deviated from a normal distribution, the non-parametric Kruskal-Wallis' test was used, with treatment averages separated by Dunn's test ($P \leq 0,05$). Macro KW_MC (Kruskal-Wallis with Multiple Comparisons) in SAS was applied, allowed the implementation of the Kruskal-Wallis test with an adjustment for multiple comparisons of up to twenty groups. Once there were forty levels of stakeholders, these were divided into two groups to allow a comparison of averages. The Kruskal-Wallis' test generated high and low grading levels and ordered averages based on the scores.

A frame was built in which the managers were asked to list up to 10 'most important stakeholders' from the forty already compiled, indicating and specifying their functions related to the NPOs. The responses were analyzed through content analysis implemented via MAXQDA software (version 7). Kendall's W Test was applied to evaluate the concordance of the grades attributed by interviewees, thereby generating a list of 28 stakeholders classified as the most important to NPOs. After this classification, the top ten stakeholders in the

view of NPOs' managers were chosen. The most important stakeholders were classified as High Dependence (HD) and the least important as Low Dependence (LD).

This study was submitted to the Research Ethics Committee established at Faculty IMED, and the data collection was initialized after its approval, obeying the rules for research with human beings, according to Resolution 466/12 of the National Health Council (BRASIL, 2012).

4 RESULTS

Among the forty stakeholders presented to the 26 NPOs' managers, those most important to specific contexts were identified (Table 1). The Kruskal-Wallis' test ($\chi^2 = 367,918$; $gl = 39$; $p < 0,001$) indicated that the scores (from 0 to 10) attributed to the stakeholders differed significantly. The average of the grades attributed to each stakeholder was classified according to the degree of importance, adopting as a criterion the average \pm standard deviation. This way, stakeholders with an average over 7.9 were classified as very important to the NPOs; those with an average between 3.62 and 7.9 were classified as being of average importance, while stakeholders with a value lower than 3.62 were classified as less important.

Table 1 - List of the *stakeholders* most important to the NGOs studied

<i>Stakeholders</i>	<i>n</i>	Average	Coefficient of Variation (%)	Minimum	Maximum	Average Scores (*)
Users	26	9.88	3.29	9	10	903.03
Employees	26	9.53	18.57	1	10	876.50
FUMDICA	26	9.53	9.48	7	10	859.61
Founders	26	8.76	22.18	3	10	777.26
Donators	26	8.57	25.36	2	10	759.94
Volunteers	26	8.53	26.54	0	10	755.21
Partner entities	26	8.61	19.71	5	10	749.32
Modes of communication	26	8.00	27.15	0	10	683.73

(*) Score averages generated by the Kruskal-Wallis' test.
Source: Elaborated by the authors (2021).

5 DISCUSSION

5.1 THE MOST IMPORTANT STAKEHOLDERS TO THE NPOS

From all stakeholders listed, only eight were classified as very important to the NPOs. These were primarily 'Users,' with a score average of 9.88 and a low coefficient of variation (3.29%). This shows that nearly

all respondents acknowledged the user as the most important stakeholder, considering that the grades given varied from 9 (minimum value) to 10 (maximum value).

The importance of this stakeholder is highlighted by Participant 19 when she reports that “they are the reason for the entity’s existence, the project. They are the ones who contribute to the concretization of the proposed goals by the organization.” In so doing, NPOs seek to maintain an adequate environment in accordance with the main stakeholder’s demand, which it depends upon to exist (PFEFFER; SALANCIK, 2003). FUMDICA, which receives funds through COMDICA, also stands out among the most important stakeholders, which is corroborated by Participant 17, who says “it is the basis for the development of social projects, due to its financial support”.

5.2 NPOS’ DEGREE OF DEPENDENCE ON STAKEHOLDERS

Among the ten stakeholders considered the most important in the NPO managers’ perception, the degree of dependence was the focus of this study. Thus, based on Kendall’s W Test, the most important stakeholders were classified as of High Dependence (HD), whereas the average and least important ones were termed of Low Dependence (LD) (Table 2)

Table 2. A synthetic analysis of the ten stakeholders with the greatest degree of dependence on NPOs

Order	Stakeholders	What does it do? When? How?	Number of indications	Degree of dependence
1	Users	Take part in the organization’s daily/previewed schedules and in the actions offered.	25	HD
2	COMDICA/ FUMDICA	Provides resources annually, through project approval.	20	HD
3	Employees	Execute all the organization’s tasks daily, based on planning.	20	HD
4	Volunteers	Collaborate and maintain, daily or occasionally, the actions developed by the NGO.	13	HD
5	Donors	Contribute with financial and human resources, and supplies, daily or occasionally in the execution of tasks.	10	HD
6	Founders	Make the organization exist, take part in daily operations and work to maintain the services offered.	7	HD
7	Partner entities	Help in maintaining economic sustainability and in the human resources, through projects, occasionally and throughout the year.	7	HD
8	Community	Contributes, motivates, promotes and evaluates the services offered, lends places in community events, weekly, quarterly and annually.	6	LD
9	SME	Support through covenant, during a year, hiring teachers and supporting feeding.	5	LD
10	Financial institutions	Allows the guarantee of services through the release of funds, biannually and annually.	4	LD

Source: Elaborated by the authors (2021).

The analyses identified the stakeholders to which the managers attributed a higher degree of dependence, as: users, Comdica/Fumdica, employees, volunteers, donors, founders, partner entities, community, Education Municipal Office (SME) and financial institutions. This means that the NPOs need these stakeholders to guarantee the continuity of their actions, for, according to Savage et al. (1991) and Chaves et al. (2013), these can be the key stakeholders who influence cooperation of the organization. Accordingly, how these stakeholders act and contribute to the NPOs studied is the subject of analysis for the next sections.

5.2.1 Users

The Welfare Policy Office, according to the CNAS Resolution n° 11, from September 23, 2015, refers to users as citizens, people under law and collectives that are in a situation of vulnerability and social and personal risk, that access services, programs, projects, benefits and income transfer in the field of Public Welfare Policies and the Unified Welfare System (SUAS) (BRASIL, 2015).

According to Participant 3, “the users are the reason for the existence of the organization, through the users, we establish the demands and goals.” Based on this, the NPO’s is understandably closely dependent on the user, and HD stakeholder, for its existence, development of its mission and achievement of its goals. Therefore, users are the reason and the paramount mission of NPOs’ existence. Despite this nearly self-evident conclusion, it remains important to recognize the user as the main stakeholder so that NGOs can direct their efforts, as well as hone their strategies.

5.2.2 COMDICA/FUMDICA

According to section 25, Law n°. 2679/1991 (PASSO FUNDO, 1991), FUMDICA was created as an instrument to collect, release and apply resources to be used, according to the deliberations of its associated institution, COMDICA, which is responsible for the formulation of the Municipal Policy for the Protection and Defense of the Rights of the Child and Adolescent. This policy defines priorities and controls the execution, collection, and application of FUMDICA’s funds. These gains are understood as the “soul of the organizations, for without this fund, many activities performed with the children could not be accomplished. This resource brings many benefits” (Participant 7). Its importance is highlighted in the list developed by the participants, as it is given as the second most important stakeholder. Twenty organizations depend on COMDICA/FUMDICA. Only once what is to be released through project presentations following a published call notice is known, can NPOs proceed in their work. Therefore, NPOs have HD stakeholders in COMDICA/FUMDICA.

5.2.3 Employees

The dependence on employees is justified in their being responsible for the execution of the activities, for they “make the institution work. They are its driving force” (Participant 8). Without the employees, the NPOs could not develop their actions as other organizations can. As the social assistance field is seen as particularly remunerative, the employees are dedicated and creative. These collaborators are considered NPOs’ internal stakeholders, and when they receive feedback on matters intrinsic to the organization, they show commitment

(ROCHA; GOLDSCHMIDT, 2010; SILVA; GARCIA, 2011). Since the NGOs' financial resources are not the primary tool to be used in retaining these stakeholders, it becomes the managers' responsibility to recognize this contribution and know how to motivate them. Being considered valuable and essential, they are classified as HD stakeholders.

5.2.4 Volunteers

According to the participants, more than “providing a reduction in the payroll” (Participant 14), volunteers are “as important as the employees. Volunteers historically have a primordial role in the organization's actions. They are people that feel connected with the service and mission, collaborate in the welcoming and development of users in potential, in the organization of actions and planning” (Participant 12). Considering the mention of the volunteers by 13 participants, one can confirm that this job is relevant and acknowledged: “without them, it would not be possible for the organization to work on the proposed actions” (Participant 10). This result is consistent with the previous ones, since it shows a way to reduce costs to direct financial resources to the main stakeholder (the user). It is up to managers, therefore, to value these stakeholders and to know how to engage them in NGOs since the financial issue is also not the main reason they are working in that organization.

The NPOs that count on volunteer collaboration follow Law n° 13.297, from June 16, 2016 (BRASIL, 2016), which recognizes non-profit person-assisted activities as volunteer service. Considering this, it is understood that NPOs have an HD on these stakeholders.

5.2.5 Donors

Whether private individuals or legal entities, donors have contributed to the existence of organizations and the progress of actions in NPOs, as they “motivate the work continuity in the organization” (Participant 4). By collaborating in this manner, they assure sustainability and supply the most emergent needs (COSTA et al., 2014; MARQUES, 2014). Besides the donors' contribution through funds destined to NPOs also qualifies them to receive tax benefits (WEISBROD, 1998). Donations to NPOs for project accomplishment can be made through free transfer from private individuals or legal entities. A legal entity, taxed according to its actual profit, it can donate 1% of its Income Tax from each calculation period, be it monthly, quarterly or annually (ANTONIO; BOCCHI; SILVEIRA, 2014). Considering private individuals, deductions can be up to 6% of the Income Tax, using the complete return model.

Donations can come in other ways (e.g., thrift stores, bazaars, events and tolls), to then be transformed into financial resources by the NGO's manager: “the thrift store helps, but does not keep the house. We maintain the house with the partners who do it every day” (Interviewee 10). NGOs seek different strategies to pool the efforts and inputs they receive and turn them into financial resources. These serve to meet emerging needs and are managed according to the needs of NGOs.

5.2.6 Founders

These stakeholders are usually those with awareness of the children's, adolescents' and families' situation of vulnerability, and facing such concerns, have decided to do something to change the situation. According to Participant 2, the founders "were sensitive to the reality of social risk and vulnerability, creating the project to assist children and adolescents." The dependence relation of the founders beyond their presence in the organization is still remarkable in the NPOs' lives, for they "are the legal representatives of the project and have the responsibility to think of the project from a strategic view" (Participant 20). The presence and insertion of this stakeholder reveal NPOs' HD, for as Mwenja and Lewis (2009) and Arshad et al. (2014) state, they are the capable human capital for the management and strategic guidance of the organization.

5.2.7 Partner entities

Partner entities contribute when they "help maintain the NPO's economic sustainability, provide human resources, and assist in the planning and execution of actions, being directly present in the activities" (Participant 19). This is an HD stakeholder, being important in cultivating relations and communication, given the impact and investments provided to the involved parties – partner entities and NPOs (WATERS, 2010; WATERS; BORTREE, 2010).

5.2.8 Community

According to the research's participants, the community can be seen as part of the NPO, as it motivates and promotes actions, is included in events whenever possible, and lends places for the accommodation of the target public. Accordingly, the community has expectations, demands, and implications that are more passive than the stakeholders' needs, because it visualizes concrete actions from the NPOs (SOUSA; ALMEIDA, 2006). This way, when the organization and its manager undertake ethical actions, they gain credibility within the community, thereby contributing to and promoting the service and creating the image of the organization, and contributing to the NPO's social impact on the community. One might state that the community is the thermometer of the organization, because when the management works and corresponds to the community expectations, it responds positively (SOUSA; ALMEIDA, 2006).

Still, according to the participants, the community is an important stakeholder to the NPOs, for in general, NPOs are inserted in communitarian locales where there is a greater need to work on vulnerability and social risk. This dependence occurs because these organizations need help in meeting different demands for the fulfillment of their mission. Even if the NPOs' dependence on the community as a stakeholder is important, it is only considered an LD relation.

This is key to NGOs developing actions to attract donors, since they are among the main stakeholders with HD. A community that is perceived as a LD can be transformed into a donor. Therefore, it is up to NGOs to identify these gaps and direct their efforts to engage more LD stakeholders. One of NGO's greatest difficulties is that they work with small budgets and minimal work teams, affecting how their activities are carried out, publicized and related to the public. It is also a way of tapping the potential of social media that is rarely used to

its full capacity (WATERS; LORD, 2009; PATEL; MCKEEVER, 2014; SISSON, 2016). Consistent with this, a study carried out at 50 sites in Turkey on media employed by NGOs, reveals the challenge of NGOs' ability to develop their full organizational potential. The result of the present study shows that in publishing information NGOs were unable to comply with the media's format or technical specifications. Aware that the intention is to increase ties with the public, build relationships and awaken potential contributors (UZUNOGLU; KIP, 2014), NGO managers can develop social media outreach strategies to attract more donors and volunteers, as well as engaging the community by disseminating the results of their work.

5.2.9 Education Municipal Office

In the opinion of study participants, there was some importance to the Education Municipal Office (EMO) as a stakeholder, for it "transfers funds annually in installments through the alliance established between the institution and the municipality" (Participant 24), in expectance of the payment of school meals and professional recruitment. From January 2017 on, there has been an alteration in this form of alliance between NPOs and the public power, according to the new Regulatory Framework for the Third Sector (RFTS), put in force through the altering of Law n° 13.019/2014 (BRASIL, 2014). This law establishes the legal framework for alliances between the public administration and civilian organizations, in a cooperative pact for the fulfillment of public and reciprocal interests, through the execution of activities or projects previously established in work situations. It also defines guidelines for the promotion, collaboration and cooperation policies with civilian organizations and it modifies Laws n° 8.429, June 2, 1992, and n° 9.790, March 23, 1999 (BRASIL, 2014).

Therefore, the NPOs that maintain an early childhood education program must comply with new regulatory framework criteria as those which have never had the opportunity of having an alliance with the Education Municipal Office. If by chance this new form of alliance does not occur, and if the organization does not have the resources to maintain itself, then a service modification will occur, or it may close and end its activities. Although the SME exerts influence (LAIMER; ROSSETTO, 2004) over activities related to education in some NPOs, it does not interfere in the continuity of their actions, which is the reason for it being considered an LD stakeholder.

5.2.10 Financial institutions

Financial institutions were mentioned by four participants, based on an understanding of their economic contribution in maintaining the organization's activities. Some financial institutions publish public notices and allow the NPOs to take part in them for two years. Other financial institutions, when they understand that the organization is transparent and serious in their actions and accountability, allocate them funds annually over the long term or provide resources over an indefinite period:

Based on project approval, the Housing and Non-Governmental Citizenship Organization, from a Federal Bank's employees, allows the guarantee for quality services along with financial resources, pre-approved, directly destined to the Service of Coexistence and Strengthening of Bonds (SCSB), and the establishing of work and income. The entity counts with this alliance for years." (Participant 12).

This way, it is relevant to consider that financial institutions take part in the NPOs' actions and contribute to their maintenance. For that matter, NPOs depend on the financial institution stakeholder, for the greater the payback they receive through fulfilling their responsibilities and promoting social sustainability, the more it enables new projects to progress (OLIVEIRA, 2008). Therefore, the financial institution stakeholder is considered an LD to the NPOs.

6 FINAL REMARKS

This study identified the stakeholders of 26 NPOs registered in the COMDICA in the city of Passo Fundo (RS), establishing their degree of dependence upon the stakeholders. Among the 40 stakeholders named by NPOs', eight were considered the most important: users, EMPLOYEES, FUMDICA, founders, donors, volunteers, partner entities and ways of communication. The other 25 stakeholders were considered of average importance, and seven among these were classed among the least important ones.

Considering the NPOs' degree of dependence regarding their stakeholders, those who stand out are users, COMDICA/FUMDICA, employees, volunteers, donors, founders, partner entities, community, Education Municipal Office and financial institutions. From these stakeholders, seven were considered of high dependence users, COMDICA/FUMDICA, employees, volunteers, donors, founders, partner entities – and three were considered of low dependence by the NPOs – community, SME, financial institution. Besides the statistical analysis performed, the relevance of this dependence was also observed in the managers' statements that, being directly connected to the stakeholders, highlights the stakeholders' vitality for the continuity of the NPOs' activities.

The NPOs' degree of dependence regarding their stakeholders proved to be high, some of which could be considered key-stakeholders, *i.e.*, those that can significantly contribute and offer strategic proposals if managers acknowledge their relevance and investment in them. By promoting the investigation of managerial knowledge among NPOs' managers, the continuity of their activities can be enhanced, and in the long term, uncertainties can be overcome, and available resources can be raised according to the degree of dependence.

The present study highlighted the main stakeholders of Passo Fundo's COMDICA-accredited NGOs and how they contributed to the NGOs to which they were linked. This information makes it possible for managers to outline strategies and better direct their resources to the main stakeholders, as well as to better develop this relationship. On the other hand, it also presents the possibilities of expanding the NGOs' stakeholders, as well as understanding how they can contribute to the NGOs' management. Understanding one's degree of dependence on an interested party makes it possible to seek new partners and reduce this dependency.

The study undertaken presented some important limitations; for example, the interview script was used only with NPOs' managers and did not reflect the stakeholders' point of view regarding the NPOs' dependence. Another important limitation was the sample size employed, only NPOs from a single city were considered. For future studies, it is suggested to deepen our understanding NPOs' importance for stakeholders and vice versa relation. The present study also illustrates how stakeholders in NGOs constitute a network key to their functionality. Therefore, understanding the benefits of network theory in NGOs by analyzing all stakeholders can offer benefits to the literature and management of organizations.

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