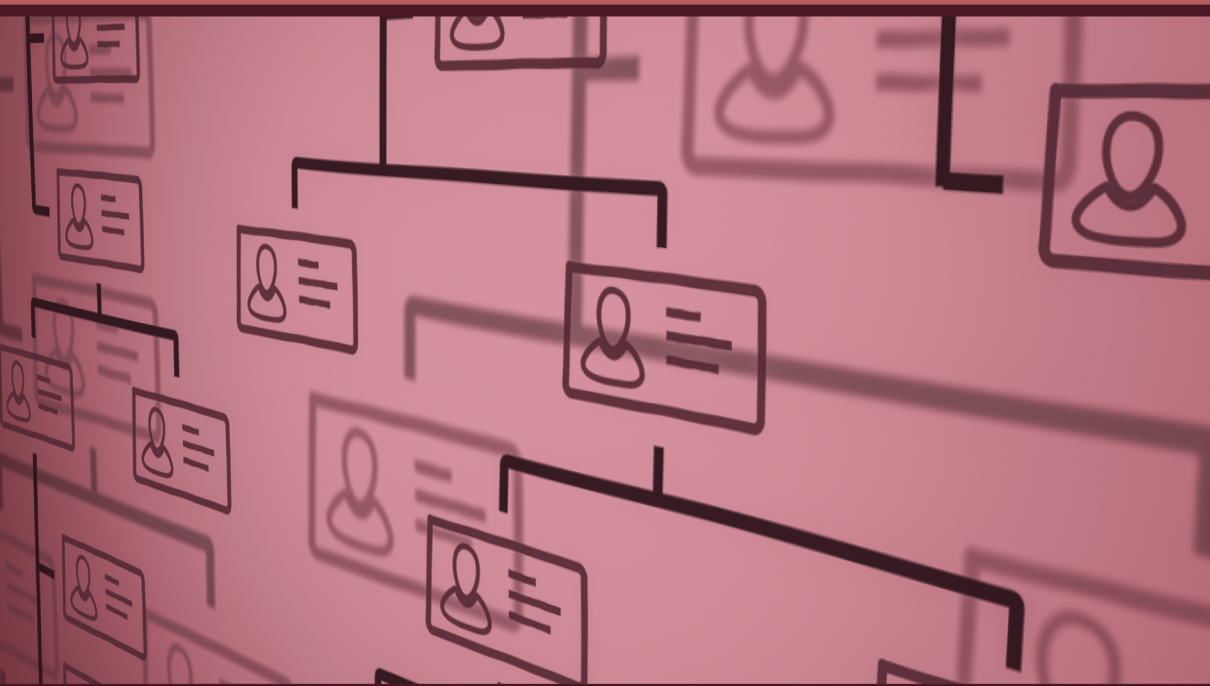


Nikolas Corrent
(Organizador)



CIÊNCIAS SOCIAIS APLICADAS:

Estado, organizações e desenvolvimento regional 3

Atena
Editora
Ano 2022

Nikolas Corrent
(Organizador)



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O objetivo central foi proporcionar de forma categorizada e clara reflexões desenvolvidas em instituições de ensino e pesquisa do país, os quais contemplam as mais distintas Ciências. Essa miscelânea de produções acadêmicas adiciona a oportunidade de difusão em diferentes âmbitos da sociedade, os quais estão envolvidos com o interesse público e a necessária consideração sobre as reflexões que envolvem o ser humano e a vida coletiva.

Além disso, a obra apresenta capítulos que abordam a necessidade de conexões interdisciplinares, ou seja, requerem um diálogo constante com outros conhecimentos, para a boa compreensão dos seus métodos – algo característico no interior das Sociais Aplicadas. A inquietação dessa ciência é garantir que a interação entre o singular e o plural, o universal e o particular possam ser considerados na análise da sociedade humana.

Os(as) leitores(as) dessa obra terão contato com discussões que permeiam as Ciências Sociais Aplicadas, como por exemplo: Políticas Públicas, Empreendedorismo, Urbanização e Mobilidade, Comunicação no mundo contemporâneo, o Trabalho o setor industrial, Relações Internacionais e Empresas.

Boa leitura!

Nikolas Corrent

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GOVERNANCE IN CHARITIES: THE CASE OF THE PORTUGUESE MISERICÓRDIAS

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ABSTRACT: Non-profit institutions have grown considerably over the last few decades, nevertheless without the management models and governance practices having kept pace with such evolution. The adoption of good governance practices is seen as a way of improving management and transparency in disclosure, looking forward to adding value to the institutions. Accordingly, this research aims to understand the importance of adopting suitable governance practices and principles, using the case of an antique and particular type of Portuguese charities: the Misericórdias. These historical institutions need to modernise and professionalise so that they can continue to innovate in their responses to the most pressing social problems, adopting management models and typologies of information contrary to the informalism that characterises them. The adoption of governance practices

and principles aims to increase the value of institutions and facilitate access to resources, contributing to their sustainability and continuity. It then becomes obvious that developing an empirical investigation is justified, aimed at determining Misericórdias' degree of governance adoption and whether they can lead to an optimised performance, guaranteeing their sustained development. The research outcome intends to capture the existence of suitable governance practices, which may be considered a driver of principles promotion, such as equity, transparency, accountability, and responsibility, generating greater confidence in the generality of stakeholders and ensuring a more efficient performance and an enhanced organizational output.

KEYWORDS: Governance, Accountability, Transparency, Charities, Misericórdias.

1 | INTRODUCTION

The reduction in the activity of the welfare state in developed countries led to the proliferation of non-profit institutions in several countries (Helmig, Jegers & Lapsley, 2004). The state highlights the importance of the services provided by non-

profit institutions given their proximity to citizens, efficiency in the allocation of resources, innovation, dedication and effectiveness demonstrated (Liou, 2001). These institutions increasingly play an essential social economic function by guaranteeing responses to local social problems in the sense of proximity and solidarity.

The proliferation of non-profit institutions as a response to the state's progressive inability to resolve many of the social problems that affect current society arouses the interest of studying governance practices and principles as a means of ensuring efficient performance as well as the continuity of these institutions. Their expansion was due to increased demand for services, private sector participation in social issues and greater professionalisation that essentially sought to seek their sustainability (McKinsey & Company, 2001). The number of non-profit institutions has grown considerably over the last few decades however, management models and governance practices have not accompanied this evolution.

Given their public nature and the scarcity of resources that non-profit institutions operate with, the issue of trust is very important given that donors of financial resources wish to ensure that these same resources have been and are being used in an honest and efficient manner. Communication with donors as to the non-profit entity's use of resources and activities is vital to the continuity of the respective donation (Sargent, 2003). The efficiency with which these institutions spend the funds entrusted to them has become an increasingly important aspect of their actions and transparency in efficiency, including the reporting of relevant measures and information to understand, contextualize and evaluate it, is deemed important to *stakeholders* (Hyndman & McConville, 2016).

Despite the philanthropic and charitable nature with which non-profit institutions operate, at the basis of their good functioning are integrity (ethical issue and basis of trust), transparency and *accountability*. In charities there is a strong relationship between financial accountability, transparency and trust (Farwell, Shier & Handy, 2018). Given the public interest in effective and well-run non-profit institutions, society has an interest in adequate financial disclosure that enables the public to make informed decisions (by contributing) and monitor the use of their resources. The scarcity of publicly available information on non-profit institutions, their management and how donated resources are used, makes it difficult for donors, as well as the general public, to select the beneficiary entities to support. The exercise of transparency is therefore a modern-day imperative necessary for their survival. The success of the non-profit sector depends not only on its economic and social activities, but also on its ability to demonstrate accountability and transparency, which in turn can help improve trust (Connolly & Hyndman, 2013b; Cordery & Morgan, 2013; Keating & Frumkin, 2003; Morgan, 2012). The view prevails that non-profit institutions that seek resources from stakeholders need to demonstrate transparency and accountability in the use of resources received (Abraham, 2007).

Disclosure is a necessary first step towards *accountability* and towards more and

better *accountability*, if the rationale for disclosure is clear, if the data disclosed is accurate and comparable, and if there is a receptive public, with the necessary resources, to respond to the information disclosed. Disclosure is not an end in itself and in the absence of related control procedures, disclosure may not provide effective oversight of charities (Breen, 2013). Non-profit institutions are subject to stringent transparency and *accountability* requirements from the state and other funders as a means of ensuring they are carrying out their work and using resources appropriately (Marshall et al, 2018). There is growing interest from donors and volunteers in monitoring the internal management mechanisms that ensure that resources have not been poached by managers, so it is critical that these institutions develop and publicise the presence and effectiveness of control mechanisms that keep managers to an acceptable level of discretionary action. Common governance practices - such as independent boards of directors, CEO oversight and transparency - increase the degree to which the resources of these institutions are allocated to their missions (Blevis, Eckardt & Ragozzino, 2018). In effect, there will be greater motivation to support the development of these institutions if their activities and the competence with which they are carried out are known, and if those who allocate the resources are concerned with their use and maximising the satisfaction of the needs that these institutions aim to meet. *Accountability* assumes particular importance in these institutions, since the donated funds should be used to fulfil missions that provide welfare to society (Yasmin, Haniffa & Hudaib, 2014). In non-profit institutions there should be public concern as to whether the resources entrusted to them are being used properly, effectively and efficiently, so these institutions should be required to disclose and clarify how they have exercised their responsibilities. They should be seen as an example in good governance practices, since they are not self-sufficient and it is desirable that they develop, and their survival depends on raising donations and other resources (Vinten, 1997). Good accounting and reporting (an important aspect of *accountability*) directed at key stakeholders is essential (Hydman & Jones, 2011). To be useful, *accountability* must be targeted at different stakeholders, and the preparation and publication of high-quality reports for donors and beneficiaries is as relevant as the information needs of many of the external stakeholders, who rely on formal and informal channels of information (Connolly & Hyndman, 2017).

The increase in the number of areas in which non-profit institutions operate increases the need to professionalise their resources, whereby mere voluntary work gives way to a strategic vision and financial rigour. These institutions will tend to be more efficient when the people involved share the same values and ideas about the purposes and how they operate, making it inevitable to invest in the professionalisation of those running these institutions. The adoption of good governance practices aims to increase the value of the institutions, facilitate access to resources and contribute to their perennality. Good governance practices are seen as a way to improve management, related to the issues of professionalization of management and transparency in the disclosure of their actions.

Several authors, such as Craft & Benson (2006), consider that it is rare to find efficient management at non-profit institutions and thus the need to reorient their governance from an amateur status to a professional one. Liou (2001) also defends that non-profit institutions face problems in as much as management skills are concerned, present failures or even the absence of coordination and overlook transparency and *accountability* norms. For Hyndman & McKillop (2018), these institutions are determinedly focused on achieving social objectives and have traditional management (and governance) norms that are more committed to partnership than to control or direction and thus, the levels of trust in these institutions are generally high, reflecting the enormous value and appreciation expressed by the general public.

Good governance processes at non-profit institutions are vital to support management decision making and adequate *accountability* and this may be desirable, or even necessary, for the continued health and growth of the sector (Hyndman & Jones, 2011). Connolly, Hyndman & McConville (2013), recognise the importance of good governance as the basis for underpinning effective and efficient performance and for ensuring that charities meet the legitimate aspirations of key stakeholders. Governance mechanisms (oversight, monitoring, audits) improve the accuracy of non-profit institutions' financial reporting (Yetman & Yetman, 2012).

As per Hyndman & McKillop (2018), based on the literature review, important research *gaps* are identified, which convey an opportunity to reflect on some of the key changes that are taking place in relation to, particularly, governance in non-profit institutions. Contributions, not only provide evidence to assess and guide the introduction of new practices and processes within the sector, but also seek to inform policy making, not only at the state level. This type of work supports decision-makers in strengthening these institutions so that they can be legitimised with the public interest and become more trustworthy and accountable.

The adoption of governance practices and principles and the implementation of governance mechanisms are of enormous importance in more professionalised and transparent management, making it possible to monitor the proper use of the resources made available and to gain a better understanding of how non-profit institutions are being managed, mitigating information asymmetries and seeking to converge the interests of all related parties, maximising the creation of value.

This study aims to assess the degree of adherence to governance practices and principles in the Misericórdias, as well as to understand which governance mechanisms (internal and external) are implemented and what is their relationship with an optimised performance, guaranteeing their sustained development.

2 I THE THIRD SECTOR AND THE MISERICÓDIAS

The Social Economy, Non-Profit Sector or Third Sector have gained prominence in Europe, filling functions and segments of society that the private sector (maximising profit and return on invested capital) and the public sector (responding to the problems of society) cannot satisfy (Chaves and Monzón, 2001).

Despite the variety of terminology used (Social Economy, Non-Profit Sector or Third Sector) to designate organisations characterised by not having profit as their purpose (they do not distribute profits to interested parties) and by sharing the same mission (satisfaction of community needs), the Third Sector is attributed an agglutinating meaning of the non-profit sector and the Social Economy. The members of these non-profit organisations, although not receiving profits for the use of resources, are entitled to their allocation in the pursuit of their ends (Ben-Ner and Jones, 1995). In the quest for financial sustainability, these organisations may generate profits with some of their activities as long as they direct them towards the realisation of their main objectives, that is, they are characterised by the allocation of the surplus generated with their activities in the realisation of their end or mission (Hallock, 2002 and Hopt, 2010).

The expression Third Sector was marked by the American John D. Rockefeller III, when he published in 1975, the first detailed study on the importance of private business initiatives with public character in American society. In the eighties of the last century, the expression became popular in Europe (Cardoso, 2000). The term Third Sector, due to its comprehensiveness, is the most commonly found in different contexts and the one that has a transnational expression (Ferreira, 2009).

Whilst in the United States of America, the expression Non-Profit Organisation (NPO) - *nonprofit organisations* - and voluntary organisations in general is used, in Europe the expression Third Sector or Social Economy is used, the latter terminology being used in the Portuguese basic law that frames these organisations (Law no. 30/2013, of 8 May - Basic Law on the Social Economy). With this Law, Portugal is considered one of the first countries in Europe to have specific legislation for the Social Economy Sector, defining it as the set of economic-social activities, which aim to pursue the general interest of society, either directly or through pursuing the interests of its members, users and beneficiaries, carried out, among others, by the Misericórdias. They are autonomous entities and act within the scope of their activities in accordance with the principles of the primacy of people and social objectives; of free and voluntary membership and participation; of democratic control of the respective bodies by their members; of conciliation between the interests of members, users or beneficiaries and the general interest; of respect for the values of solidarity, equality and non-discrimination, social cohesion, justice and equity, transparency, shared individual and social responsibility and subsidiarity; autonomous and independent management from public authorities and any other entities outside the social economy;

and the allocation of surpluses to the pursuit of the purposes of social economy entities, in accordance with the general interest, without prejudice to respect for the specificity of the distribution of surpluses, proper to the nature and substratum of each social economy entity, as enshrined in the Constitution.

The Misericórdias are among the oldest non-profit institutions in Portugal (Andrade and Franco, 2007). They have been in existence for over five centuries and their objective is to address social needs, as well as to practice Catholic worship in harmony with the principles of Christian doctrine and morality. The Misericórdias had an important and growing role in the Portuguese economy, “starting with the birth of Portugal, through the Roman Catholic Church and the initially “Obras da Misericórdia” (based on the Catholic spirit of help and the mercy of God) until the 15th century, where, due to the influence of the ideals of the Orders (mainly the Franciscan) and the profits that came from the time of the Discoveries, the first “ Misericórdias” were established, as we know them today, in an organised manner and linked to the Church, and acting in the areas of Health and Education” (Santana, Campos and Castro, 2013).

According to União das Misericórdias Portuguesas (2021), there are currently 387 active Misericórdias in Portugal (75 inactive). Santa Casa da Misericórdia de Lisboa was the first one in the kingdom of Portugal, founded on 15 August 1498 by Queen D. Leonor. The expansion of the Misericórdias throughout the kingdom was part of the Crown’s effort to organise assistance. According to Sá and Lopes (2008), the Misericórdias emerged at a time of great national economic prosperity during the reign of Manuel I (1495-1521) with the aim of practising the fourteen works of mercy of the Christian catechism, meaning that they soon became comprehensive and multifaceted institutions that absorbed a varied spectrum of charitable practices. Despite being protected by royal power, on whom they directly depended, they acted with a great margin of freedom in relation to monarchic power and distinguished themselves from the others by their juridical nature, which was civil, and by the activities that were of a social nature and directed outside themselves. Both Liberalism (1834-1910) and the First Republic (1910-1926) were characterised by a civilian nature. It was after the Revolution of 1974 that the state no longer considered them central to social protection; however the Misericórdias adapted and survived until today, continuing to be powerful institutions, assuming a wide range of services and maintaining the Christian spirit, responding in practice to the current formulations of social protection and solidarity that arise from the appeal to the dignity of the human person.

Observing to the 15th Edition of “Quem Somos nas Misericórdias”, from União das Misericórdias Portuguesas, in the year 2020, the Misericórdias supported 165.127 users daily and had 45.486 direct employees. There was, at least, one Misericórdia in each municipality of the country and autonomous region. The districts of Castelo Branco (with 26 Misericórdias), Évora (with 25 Misericórdia) and Portalegre and Viseu (both with 24 Misericórdia) had the largest number of Misericórdia. On average, each Misericórdia

provided services to 427 users and had 118 direct employees, so their activity has been growing and relevant over time.

According to the most recent data from the Satellite Account of the Social Economy (INE, 2016), relative to 2013, the GVA of the Misericórdias increased 10.2% and remunerations increased 16.3%, in line with the increase in remunerated employment. The Misericórdias concentrated 12.4% of the total GVA of the Social Economy, represented 12.8% of the total remuneration of the Social Economy and 16.8% of paid employment in the Social Economy.

The “Compromisso” (Compromise) is the fundamental and statutory text of the Misericórdias and their governing bodies are the General Assembly, the Administrative Board and the Fiscal Council, also called Definitory. They have the status of Private Institution of Social Solidarity (IPSS), but with two very specific aspects. On the one hand, in the more historical and traditional sense, they are seen as Brotherhoods, with markedly religious objectives (satisfaction of social needs and practice of acts of Catholic worship, in harmony with their traditional spirit, shaped by the principles of Christian doctrine and morals), having a canonical statute, whose approval, when revised and updated, will be entrusted to the tutelage of the Church, as a guarantee of fidelity to canonical doctrine and discipline. On the other hand, they are seen as institutions of social solidarity, with specific welfare objectives (essentially, social support and health care), recognised as institutions of public utility, of collaboration and complementarity, materialised in the celebration of cooperation agreements, namely, with the State.

Pereira (2002), sought to fill the gap identified regarding the little in-depth knowledge of the way in which the Misericórdias operate. Based on a survey of a sample of 89 Misericórdias, he concluded that the main objectives of the Misericórdia are the support to the elderly and children (more than half of the Misericórdia with these aspects), followed by the support to poverty, in which the aspects endowed with the largest number of equipment are precisely the day centres, the elderly centres and the crèches and kindergartens and that they mainly allocate their budget and financing to these activities; On average, it is the protocols with the State (which represent almost half of the revenues) and the provision of services, followed by donations, that have the greatest weight in the revenues of the Misericórdias; and the involvement in society is essentially based on their participation in civic actions aimed at defending social and humanitarian causes, as well as considering it a priority, in the future, not only to re-establish moral and ethical values, but also to maintain the concern for the elderly and to include in their projects the training of young people and support for socially underprivileged groups. Regarding the governance in the Misericórdia, he considers that the historical character of the Misericórdia is the main feature of the governance model, in which the governing bodies and their relationship remain unchanged (in some cases for over 500 years), i.e., the mission of the Misericórdia was fixed in the Compromise, whose rules guide the activities of the Social Bodies and the Brotherhood and

inspire the operation of the Misericórdia. The governing bodies common to the Misericórdia, generally elected for periods of 3 years, are the Brotherhood (General Assembly) which elects the Administration (Assembly Board), the Board of Directors (Administrative Board, whose President is the Provedor, who generally assumes executive functions) and the Ruler (Definitory - supervisory board). It also states that, from the literature review, Misericórdias do not provide a standard governance model, highlighting the following aspects related to governance in Misericórdias: they have a mission and act to publicise it; the members of the board of directors are volunteers, work part-time and tend to be elderly, with a low level of education (which is seen as an important limiter to the development of these institutions); they do not have a structured system of internal communication; the decision-making process is formal in nature and relatively centralised and hierarchical; the Agency Model is the one that best describes governance in the Misericórdias (weak active participation of agents other than the board of directors in governance decisions - Stakeholder Model); and besides the board of directors, possible (other) governance mechanisms are identified as the role of the State (by imposing conditions for funding contracts); the role of the employees (still tenuous, given that the decision-making process and the decisions of the board of directors is not shared with the qualified employees); the role of the “global organisations” (the role played by União das Misericórdias Portuguesas in governance decisions and its influence and relationship with Misericórdias); The role of the market - donors and customers (it is denied that the competition is a conditioning factor of the activity of the Misericórdias; in fact, the main revenues for the activity of the Misericórdias are the financing of the State and the services rendered, so it doesn't make sense to talk about competition in the market of donors and much less, in a “regulating” force).

Furthermore, the National Statistics Institute (INE), in collaboration with the António Sérgio Cooperative for the Social Economy (CASES), conducted between June and September 2019, a Social Economy Sector Survey (ISES). This survey had the year 2018 as reference and was conducted to 6019 Social Economy (SE) entities, and 3550 valid responses were considered (which represented 59% of the sample), of which 377 responses, regarding Misericórdias. By family, the highest response rate was observed in the Misericórdias (76.7%). The survey was addressed to the members of the top management (executive body) of the Social Economy Institutions and intended to characterise the sector in more detail, namely in terms of the activities developed, internal composition, relationships with public and private sector entities, indicators for measuring the social impact of these entities and funding modalities, in addition to the analysis of management practices. Some of the results obtained were: in terms of organisational structure, almost all Social Economy families predominated the tier corresponding to 1 or 2 hierarchical levels (in the Misericórdias the tier corresponding to 3 or 4 hierarchical levels predominated); the majority of Social Economy entities developed networking or partnership work (in the Misericórdias the percentage was 85.4%); In terms of seniority, about 48% of the Social

Economy organizations were senior (20 years or more) (in the case of the Misericórdias this percentage was 93.6%); almost 90% of the members of the top management of the Social Economy entities had executive functions (86.5% in the case of the Misericórdias); 62.9% of the Misericórdias carried out voluntary actions in the area of social action; 77.1% of the volunteers in the Misericórdias were covered by work accident and civil liability insurance; 19.9% of the Misericórdias did not use key indicators to monitor/evaluate the performance of their activity; 76.4% of the Misericórdias used social networks; in general, most of the Social Economy entities only prepared four management documents (Activity Plan, Budget, Activity Report and Report and Accounts) and most of these entities did not publish them on their *website*; Transfers or subsidies represent 28% of the total means of financing of Social Economy entities (32.6% in the case of Misericórdias); and among the guiding principles of Social Economy entities, established in the Framework Law of the Social Economy, the most valued was the principle of “respect for the values of solidarity, equality and non-discrimination, social cohesion, justice and equity, transparency, shared individual and social responsibility and subsidiarity.

3 | GOVERNANCE PRACTICES AND PRINCIPLES

Non-profit institutions, in addition to their non-profit nature, have as their main mission to improve the quality of life of the population and contribute to their well-being, especially of the most disadvantaged, increasingly assuming an essential economic function, as a guarantee of social cohesion. For this they need to innovate so that they can continue to respond efficiently to the most pressing social problems, adopting management models that enable them to achieve sustainability and gain the confidence of society. Public trust in these institutions is essential to the achievement of their missions, while the lack of it potentially affects the sustainability and effectiveness of these institutions (Hyndman & McConville, 2018).

Continuous updating and discussion of good governance guidelines has the potential to increase public confidence in not-for-profit institutions. Good governance processes are vital in supporting management decision-making, as well as appropriate accountability to key stakeholders, all of which are fundamental to the trust, continued health and growth of the sector. In structuring these processes, the spirit of non-profit institutions must be taken into account, as well as the role played by volunteers. Beneficiary involvement is increasingly accepted as an important aspect of good governance at non-profit institutions (Hyndman & Jones, 2011). It is also widely accepted that voluntary institutions providing services or making efforts to improve their services or policies shall involve their beneficiaries in decisions as to these services and actions, taking their interests into consideration and that their intensive involvement helps us understand that the management body is but one force amongst others to foster or resist progress and a specific aspect of governance and internal

factors (Locke, Begum and Robson, 2005).

The growing demand for quality in the provision of services and in the application of the managed resources leads these institutions to be essentially good managers and to demonstrate this. To this end, the adoption of good governance practices is inevitable, which arouses interest in exploring governance mechanisms and applying new management models as a way to become sustainable and achieve their social mission. Good governance safeguards the public interest and donors (Chokkalingam & Ramachandran, 2015).

Governance plays a crucial role as it helps charities by making their donors want to give more money to the mission they intend to serve and has a positive impact on non-profits and common governance practices - such as independent boards, CEO oversight and transparency - increase the degree to which charitable contributions are allocated to the mission of these institutions. Also, professionalising these institutions benefits their stakeholders more and assists them in value creation by reducing agency problems, which affect all types of organisations (Blevins, Eckardt and Ragozzino, 2018).

Governance aims to ensure that the interests of funders, donors, beneficiaries, civil society and the State are satisfied from non-profit institutions and, as such, these have a public function and disinterest in profit. As these institutions have a markedly social role, aimed at helping the most disadvantaged classes, and given the high amount of resources managed, the need to adopt good governance practices is justified. In order to avoid the misallocation of resources, governance is related to a series of restrictions applied to administrators (Shleifer & Vishny, 1997). It is recognised that good governance practices will not eliminate all failures of institutions, but if implemented, monitored and regularly updated, they will reduce fraud and help entities maximise the use of scarce resources. The same logic suggests that better governance practices in non-profit institutions would also lead to lower risks and maximise the use of scarce resources (Reddy, Locke & Fauzi, 2013).

For Harris, Petrovits and Yetman (2017), strong governance reduces the likelihood of embezzlement. Monitoring by debt holders and the state, audits and internal maintenance of management duties is strongly associated with a lower incidence of fraud. In turn, McDonnell & Rutherford (2019) obtained results indicating that financial loss, fraud and theft and personal behaviour account for the majority of serious incidents reported and that it is the larger, older institutions that are more likely to report serious incidents. However, it is in the smaller and younger charities that the regulator perceives there to be a greater risk of institutional death from serious incidents.

There are approximately 200 distinct codes of good governance and best governance practices from institutions in 64 countries (Aguilera & Cuervo-Cazurra, 2009), the growth of which, in the opinion of Helmes, Postma & Zivkov (2007), has been accompanied by an increase in the publication of academic papers on good governance and its best practices.

The social transformations that have taken place in recent decades call for governance practices in the non-profit sector, hence the Portuguese Institute of Corporate

Governance (IPCC) published in 2014 the Code of Governance of Third Sector Entities. The adoption of this Code may bring benefits by proposing a set of guidelines, principles and recommendations that serve the reform of the current governance models of non-profit institutions, promoting principles such as equity, transparency (through *accountability*), *accountability*, sustainability and responsibility (compliance with objectives and the law), generating greater confidence in the generality of *stakeholders* and improving their performance.

In the efficiency of the governance program is the performance of its main agents (Board of Directors, Management, independent audit and Fiscal Council), given the relevance of the functions they perform in the process of *accountability*, *fairness* and *disclosure*, considered by Andrade & Rosseti (2006), the three of the four pillars of good governance, namely: *Fairness* - sense of justice and equity in the treatment of financiers and donors, through the respect of minority rights and their balanced participation with the majorities; *Disclosure* - information transparency, with emphasis on those that affect the business and that involve risks; *Accountability* - responsible rendering of accounts, based on accounting and auditing standardization; and *Compliance* - compliance in the fulfillment of regulatory norms (by-laws, internal regulations and legal institutions).

Larger charities tend to have much larger Boards of Directors than smaller charities and are more open to external initiatives, which impact on improving Board performance (Cornforth & Simpson, 2005). Finance, related to raising and managing funds efficiently, developing and reviewing budgets and maintaining the financial health of the organisation is the area that deserves the most attention and is considered vital to good Board performance (Craft & Benson, 2006).

Saj (2013) confirms Ostrower & Stone's (2006, p. 618) suggestion that governance goes beyond the role of the Board of Directors to include the activities of the Executive Director, senior management, informal groups, individual Board members and staff. The relationship between the Board of Directors and the Executive Director suggests that each occupies a lane, on a continuum between institutional control (often established as the domain of the executive) and institutional governance (often established as the domain of the Board of Directors).

The importance of good governance is recognised as the basis for maintaining effective and efficient performance, ensuring that charities meet the legitimate aspirations of key stakeholders, where an important one is high quality accounting and reporting Hyndman and McMahon (2010).

Hyndman & McConville (2018) identified the main stakeholders, their information needs and listed a set of accountability mechanisms considered important by managers of institutions, to communicate and build trust with stakeholders: public mechanisms (reports and accounts - annual report and annual review) and private (direct reporting; participation; feedback; observation). While publicly available communications are essential to provide

the basis for developing trust with some stakeholders (especially with less engaged stakeholders), they are not in themselves sufficient to build trust and meaningful engagement, so private mechanisms were seen as having the power to create relational trust (calculative trust), as stakeholders' expectations were not adequately met through publicly available communications. Dhanani and Connolly (2012), meanwhile, suggest that the annual report serves as a formal document of accountability, while the voluntary annual review primarily plays a publicity role. Poor accounting and reporting by non-profit institutions (and, as a consequence, the possibility of scandals) could severely undermine trust in the non-profit sector and reduce both donations and its activities, so more robust and reliable reporting and accounting is desirable (Hyndman and McMahon, 2010). Institutions that raise more than half of their income are the ones that have disclosed the most information, and the reporting practices of institutions without fundraising are weaker (Dhanani, 2009).

For Yasmin, Haniffa and Hudaib (2014) limited accountability in providing basic descriptive information, rather than judgemental and detail-based information, is due to: donors' high trust in institutions, with consequent reduced demand for the latter type of information; issues related to organisational and cultural structure; lack of internal professional expertise; and the high cost of accountability.

A variety of forms of oversight and monitoring improve the accuracy of nonprofit institutions' financial reporting. Audits by large firms are associated with more accurate expense reporting, just as nonprofits with more donor-imposed restrictions on resources report more accurate expenses. Furthermore, charities engaged in activities subject to state oversight, with more stringent regulation and enforcement, report more accurate expenditures (Yetman & Yetman, 2012).

External governance mechanisms (reporting and monitoring required in state funding contracts) and internal governance mechanisms (governance codes and traditional governance mechanisms) are related to the efficiency of the institutions (Jobome, 2006). According to this author, state funding is positively associated with a greater capacity of charities to redistribute funds to beneficiaries (probably the reason why external governance mechanisms accompany this funding) and the restriction on the use of funds that this state funding generally imposes on charities, as well as the restriction on the use of funds imposed by private donors (a traditional governance mechanism), can increase the efficiency of these institutions, so that state funding and governance requirements and traditional charity governance structures are positively related to efficiency. The adoption of corporate-type governance codes, on the other hand, is not positively related to efficiency in the fulfilment of the purpose of spending by charities.

The solution to many of the management problems faced by non-profit institutions may involve the adoption of good governance practices (Carvalho & Blanco, 2007). For Claessens, Djankor, Fan & Lang (2002), good governance practices enable non-profit institutions to have easier access to resources, reduce capital costs, improve *stakeholder*

reputation and institutional performance.

Several researchers have found evidence of a strong relationship between organisational performance and governance practices (e.g. Gregg, 2001; Hilmer, 1998; Kiel & Nicholson, 2002), as well as studies linking improved governance practices to economic growth and development (Claessens, 2006; Clarke, 2004; Reed, 2002).

According to Zainon et al (2012), there is a relationship between financial performance and the variable governance. Bellante et al (2018) confirms the existence of a strong relationship between governance characteristics and their performance (considered as their ability to obtain financial resources).

As for Hasnan et al (2016), the relationship of the board's competencies and capabilities, including the experiences and skills of its members, with the support of political connections, influences the performance of these institutions

Governance generates conditions to optimise the performance of non-profit institutions, protecting the interests of all their *stakeholders*, so it is necessary to improve the practices that indicate how these institutions are managed and controlled, with special focus on the Misericórdias, due to their importance in Portuguese society.

4 | CONCLUSIONS

Non-profit institutions have grown considerably over the last few decades however, management models and governance practices have not kept up with this evolution. The basis of this growth lies in their essential social economic function in responding to the social problems that affect current society and the state's inability to solve them, which arouses the interest of studying governance practices and principles.

The adoption of governance practices and principles and the implementation of internal and external governance mechanisms are of enormous importance for a more professional, transparent and accountable management, making it possible to monitor the proper use of the resources made available and to have a better understanding of how non-profit institutions are being managed, mitigating information asymmetries and seeking to converge the interests of all related parties, maximising the creation of value and facilitating access to resources, contributing to their perennality.

Given the importance of adopting governance practices and principles in non-profit institutions, which promote principles such as fairness, transparency, accountability and responsibility, generating greater confidence in the generality of *stakeholders* and ensuring a more efficient performance and taking into account the research gap regarding the adoption of these practices and principles of governance in Misericórdias, an empirical investigation is required aimed at determining their degree of adoption and whether they lead to an optimised performance, guaranteeing their sustained development.

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