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Crisis management model for Third Sector organizations amid the COVID-19 pandemic

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PhD in Management, specialisation of Strategy and Entrepreneurship

Supervisor:
PhD Ana Margarida Madureira Simaens, Assistant Professor,
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Jury:

PhD Alexandra Etelvina Martins Marques Fernandes, Assistant Professor with Aggregation, Iscte - Instituto Universitário de Lisboa (President)
PhD Mário Aquino Alves, Adjunct Professor, FGV EAESP
PhD Marisa José Roriz Leiras Ferreira, Coordinator Professor, ESTG-IPP
PhD Marjan Sara Fonseca Jalali, Associate Professor, Iscte - Instituto Universitário de Lisboa

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This thesis is especially dedicated to my husband, Jayme Filho, who accompanied and supported me throughout the journey.

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Resumo

A pandemia causada pela COVID-19 impactou pessoas e organizações, inclusive do Terceiro Setor, que se viram com maior procura para minimizar os efeitos sociais e económicos gerados pela crise. Com base nesta questão, o presente estudo teve como objetivo dar visibilidade aos efeitos e impactos gerados pela pandemia, às principais ações e estratégias adotadas pelas organizações do Terceiro Setor e, a partir destes achados, propor um modelo de gestão de crise para o Terceiro Setor. Para isso, foi realizada uma investigação exploratória qualitativa do tipo fenomenológica, cujos dados foram recolhidos a partir de entrevistas em profundidade e de informações divulgadas nos sítios *web* das instituições. Assim, as experiências relatadas por 32 organizações brasileiras e portuguesas passaram por uma análise de conteúdo abdutiva, considerando o quadro teórico existente e o conteúdo das entrevistas. Os resultados mostraram que nenhuma das organizações estava totalmente preparada para lidar com os efeitos da crise, e reagiu à medida que situações e eventos iam surgindo. E, ao contrário do que foi relatado em estudos anteriores, nenhuma dessas organizações encerrou suas atividades permanentemente, houve disponibilidade financeira, e nem todos os efeitos gerados pela pandemia significaram impactos negativos, mas, sobretudo, oportunidades de melhorias, quebras de paradigmas e aprendizados. Os resultados evidenciaram ainda que a adoção de bons níveis de governança e de modelos de gestão ágeis e flexíveis reforçaram a resiliência das organizações. Por conseguinte, foi possível propor um modelo de gestão de crise para o Terceiro Setor e sugerir futuros trabalhos e aplicações práticas e académicas.

Palavras-Chave: *Terceiro Setor, Gestão de Crise, Resiliência, Liderança de Crise, Impacto Social, COVID-19.*

Códigos de Classificação JEL: *M10 – General Business Administration; L31 Nonprofit Institutions • NGOs • Social Entrepreneurship*

Abstract

The pandemic caused by COVID-19 impacted people and organizations, including the Third Sector, which has seen greater demand to minimize the social and economic effects generated by the crisis. Based on this issue, the present study aimed to give visibility to the effects and impacts caused by the pandemic, the main actions and strategies adopted by Third Sector organizations and, based on these findings, to propose a crisis management model for the Third Sector. By virtue, qualitative exploratory research of the phenomenological type was carried out, whose data were collected from in-depth interviews and information disclosed on the institutions' websites. Thus, the experiences reported by 32 Brazilian and Portuguese organizations underwent an abductive content analysis, considering the existing theoretical framework and the contents of the interviews. The results showed that none of the organizations was fully prepared to deal with the crisis effects and reacted as situations and events occurred. And, unlike what was reported in previous studies, none of these organizations shut down permanently, financial resources kept on existing, and not all the effects generated by the pandemic meant negative impacts, but opportunities for improvement, as well as breaks in paradigms and learning. The results also showed that adopting good governance levels and agile and flexible management models boosted the organizations' resilience. Therefore, it was possible to propose a crisis management model to be applied to the Third Sector and to suggest future works and practical and academic applications.

Keywords: *Third Sector, Crisis Management, Resilience, Crisis Leadership, Social Impact, COVID-19.*

JEL Classification Codes: *M10 – General Business Administration; L31 Nonprofit Institutions • NGOs • Social Entrepreneurship*

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Glossary of Acronyms

AIDS – Acquired Immunodeficiency Syndrome

CASE – Cooperativa António Sérgio para a Economia Social (António Sérgio Cooperative for the Social Economy)

CBO – Community-Based Organization, i.e., Association in general

CD – Chamber of Deputies

CHBO - Charity-Based Organization

CM – Crisis Management

CNIS – Confederação Nacional de Instituições de Solidariedade (National Confederation of Solidarity Institutions)

COVID-19 - Corona Virus Disease 2019

CS – Cooperative Societies

CSO - Civil Society Organization

CSR – Corporate Social Responsibility

DBO – Donation-Based Organization

ENGO - Environment Non-Governmental Organization of Environment

EVD – Ebola Virus Disease

FBO – Faith-Based Organization

FPO – For-Profit Organization

HRW – Human Rights Watch

IBGE – Instituto Brasileiro de Geografia e Estatística (Geography and Statistic Brazilian Institute)

ICNPO - International Classification of Non-Profit Organizations

ICT – Information and Communication Technology

INE – Instituto Nacional de Estatística (Portuguese Statistic National Institute)

IPEA – Instituto de Pesquisa Econômica Aplicada (Brazilian Institute of Applied Economic Research)

IPSS – Instituição Privada de Solidariedade Social (Social Solidarity Private Institution)

IT – Information Technology

MARE – Ministério da Administração Federal e Reforma do Estado (Ministry of Federal Administration and State Reform)

MERS – Middle East Respiratory Syndrome

NGO - Non-Governmental Organization

NGOD - Non-Governmental Organization for Development

NGOPD - Non-Governmental Organization of People with Disabilities

NOVA SBE - NOVA School of Business & Economics

NPI – Nonprofit Institution

NPO - Nonprofit Organization

ONU – Organização das Nações Unidas (United Nations Organization)

OSCIP – Organização da Sociedade Civil de Interesse Público (Civil Society Organizations of Public Interest)

PPE - Personal Protective Equipment

SSA - Autonomous Social Service, also denominated System S

SDG - Sustainable Development Goal

SE – Social Economy

SEE – Social or Solidary Economy Enterprise

SEO - Social Economy Organization

SOP – Standard Operating Procedure

SO – Social Organization

SWOT – Strengthens, Weaknesses, Opportunities and Threats

TSE - Third Sector/Social Economy

TSO - Third Sector Organization

UCP – Universidade Católica de Portugal (Portuguese Catholic University)

UK – United Kingdom

UN – United Nations

USA - United States of America

VBO – Voluntary-Based Organization

CHAPTER 1

Introduction

The Third Sector is composed of organizations and private initiatives that aim to produce goods and services of public interest (R. C. Fernandes, 1994). They can act for health, research, education, philanthropy, disaster relief, social work, volunteering, human rights and social, economic and community development, among other areas (Salamon & Anheier, 1996). But depending on the region and country they operate in, these organizations can assume several nomination forms and can be generally referred to as Civil Society Organizations – CSOs (Dayson et al., 2020; Hakkarainen, 2020; Krlev & Lund, 2020); Nonprofit Organizations - NPOs or Nonprofit Institutions - NPIs (Civitillo et al., 2019; MacIndoe & Barman, 2013; Zhao & Wu, 2020); Social Economy Organizations (Fiorelli & Gafforio, 2020; D. Kim et al., 2020; Quintão, 2011) or Third Sector Organizations – TSOs (Cardona & Campos-Vidal, 2019; Howells et al., 2020; Kolleck, 2019).

In Portugal, the legal term is called Social Economy (Lei de Bases Da Economia Social, 2013), which includes cooperatives for profit and mutual associations. By contrast, these institutional models are not classified within the Brazilian Third Sector (Câmara dos Deputados [CD], 2016; Fux et al., 2017; Instituto Brasileiro de Geografia e Estatística [IBGE], 2012; Lei No. 9.637 de 15 de Maio de 1998, 1998; Lei No. 9.790 de 23 de Março de 1999, 1999; Rodrigues, 1998). Therefore, regardless of the specificity or preference of nomenclature adopted, for the purpose of this thesis, the entities will be called Third Sector Organizations (TSOs) belonging to a comprehensive Third Social/Economy Sector - TSE (Salamon & Sokolowski, 2016a). The categories will be explicitly differentiated when so mentioned.

The achievement of TSOs' institutional goals can directly evaluate the organisational effectiveness of their actions and, consequently, their missions (Richard et al., 2009) by monitoring the impacts generated on the environment in which they operate (Ebrahim & Rangan, 2010). And these impacts can cause positive or negative transformations in the behaviours and attitudes of people, communities, beneficiary institutions or even main related parties (Enjolras, 2015).

In normal situations, it is already challenging to capture human and financial resources to maintain the TSOs' operations (Cacheda, 2018) because they rarely have consistent and straightforward goals and compete for the same resources or financing (Lecy et al., 2012). With the advent of the COVID-19 pandemic (Sohrabi et al., 2020), the sustainability of TSOs is further threatened, as it happens in times of economic recession (Osborne, 2012). On the other hand, certain institutions may have their operating spaces leveraged, depending on their social innovation and resilience (Shier & Handy, 2016).

Recently, Finchum-Mason et al. (2020) conducted a descriptive survey study with 500 community and private foundations belonging to the Third Sector in the United States of America (USA) to understand their ways of acting during the crisis scenario caused by the COVID-19 pandemic, namely those related to their adopted internal strategies, relationships with the financiers and partnerships with other sectors, prioritized communities and drawn responses. Recent studies in Brazil and Portugal have also revealed the impact of COVID-19 on the TSOs (Bragança et al., 2021; Escudero, 2020b, 2021; Melo, 2020; Mobiliza, 2020; NOVA School of Business & Economics [NOVA SBE], 2020).

In Brazil, due to social confinement, some public agencies have had Third Sector fellow entities interrupt ongoing projects and partnerships, a blockage on lending financial contributions to CSOs and, consequently, the suspension of hiring and payments to a group of employees (Melo, 2020). A survey conducted with 1,760 Brazilian CSOs identifies that the crisis had impacted 73 per cent of the organizations, from which 87 per cent have had their activities totally (36 per cent) or partially (51 per cent) interrupted or suspended (Mobiliza, 2020). Finally, research from the Institute of Applied Economic Research (IPEA) consolidated the most extensive public actions carried out by Brazilian CSOs in the face of the pandemic, offering a series of suggestions for better use of these kinds of institutions in situations of adversity and crisis (Escudero, 2020b, 2021).

In Portugal, a survey showed that 77 per cent of Portuguese social organizations experienced a drop in revenue, 80 per cent closed some activities to the public, and 43 per cent had a decrease in volunteering (NOVA School of Business & Economics [NOVA SBE], 2020). It also demonstrated that the total or partial shutdown of activities in 51 per cent of the surveyed organizations directly impacted the beneficiaries of their actions (NOVA School of Business & Economics [NOVA SBE], 2020). Likewise, one research conducted by Portuguese Catholic University (UCP) and the National Confederation of Solidarity Institutions (CNIS) and based on online surveys shows the impacts caused by the COVID-19 pandemic in 329 Social Solidarity Private Institutions (IPSS). The main findings were acquainting the containment measures adopted by the IPSSs, the effects caused by the pandemic, the resources employed, and the responses adopted by the TSOs for mitigating the impacts (Bragança et al., 2021).

Previous research also demonstrated that, despite the impacts caused by economic crises, social assistance could still be offered to the population (Cardona & Campos-Vidal, 2019), acting by community sense at the crisis management forefront when necessary (Boyd & Martin, 2020). However, none of the previous studies on the effects and impacts caused by the COVID-19 pandemic made use of a crisis management theoretical background to understand the phenomena. On the other hand, resilient strategies have been widely related and studied in dealing with the COVID-19 crisis (A. Huang & Jahromi, 2021; Mortazavi & Ghardashi, 2021; Motoc, 2020; Thukral, 2021), even on NPOs (Hutton et al., 2021; Searing et al., 2021) and sport social entrepreneurs (Ratten, 2021; Ratten et al., 2021). However, none of them proposed developing a crisis management process to be applied to the TSOs (Spillan, 2003) until this work's conclusion.

Thereby, in order to close this research gap, this thesis aims to understand how the TSOs maximize the positive social impacts on their beneficiaries or minimize the negative ones under the economic and social effects caused by the COVID-19 pandemic, making use of the Crisis Management Theory as the primary tool and resilience strategies in a complementary way. From understanding through an in-depth analysis of how the TSOs reacted and what they did to fight against the COVID-19 pandemic effects to keep providing social impacts to their beneficiaries, it is possible to propose a crisis management model to be applied by TSOs in similar crises.

Therefore, the primary research goal herein is to propose a crisis management model to be applied by TSOs during public health pandemics or similar crises. Through this modelling, the thesis aims to answer the following research questions: "How can TSOs cope with crises using a crisis management approach?".

To answer the research question, this thesis covered specifically the COVID-19 pandemic, and the secondary goals were established to explore:

- The social and economic effects and impacts caused by the pandemic that stood out during that crisis time;
- The positive social impacts that could be generated or maximized, and the negative social impacts that could be minimized due to the social and economic effects caused by the pandemic;
- The resilient strategies adopted by the TSOs for survival and sustainability during the pandemic period, considering the crisis management theory; and
- The lessons learned by the TSOs to surviving and overcoming the pandemic period.

This study also describes the experiences and legacies regarding Third Sector leadership, social innovation, governance, process improvement and operational management in crisis times. And to the best of our knowledge, this project is relevant, innovative, and unique, since there is no other published work regarding the proposed goals and methodology.

The temporal analysis delimitation was the period from the beginning of the crisis to the end of the interviews, representing the period of the first wave of COVID-19, which for findings is significant, as it reflects precisely the moment when the crisis event was not yet known, nor its effects and impacts. The data delimitation comprises in-depth interview reports, documents and information posted on the interviewed TSOs' websites.

In addition to this introduction, the thesis is divided into four more sections. The second section provides a theoretical framework on the Third Sector, social impacts and their relationship with achieving the Sustainable Development Goals (SDGs) and social innovation, besides the global COVID-19 pandemic crisis, crisis management process and the conceptual framework adopted to conduct the research. The third section describes the methodology, the steps to carry out the study and methodological limitations. The fourth section presents the findings and discussion. Finally, the fifth presents the conclusions, research limitations and proposals for further studies.

CHAPTER 2

Literature Review

The literature review briefly describes the Third Sector and its specificities, the main differences and similarities between the organizations that comprise the Third Sector in Brazil and Portugal, the social impacts of TSOs and their relations with the SDGs and innovation actions. Besides that, the crisis context, the global and specific effects and impacts of the COVID-19 pandemic, the existing crisis management theories and resilient strategies adopted to face the crisis, and a conceptual framework used for the research methodology are reviewed herein.

2.1. The Third Sector

This subchapter presents the theoretical framework of the Third Sector composition adopted by the present research, the main characteristics of the sector and the leadership that works in it, and the specificities in Brazil and Portugal.

2.1.1. Definition and Composition

The civil society can be divided into three sectors: the first one is composed of the State with the public origin and public-state purpose; the second one comprises the market and the entities of private origin and purpose; and, finally, private institutions form the third of non-state general purposes that offer public goods and services (R. C. Fernandes, 1994; Tachizawa, 2007; Til, 2009). However, the various attempts of delimitation and characterization carried out to cover the existing diversity of organizations so far have failed because it is desired to separate them into exact boundaries insofar they interpenetrate themselves (R. C. Fernandes, 1994), acting in a hybrid way (Brandsen et al., 2005; Fischer, 2002; Manville & Greatbanks, 2020; Pestoff, 2014).

Additionally, some authors still recognize the existence of a “Fourth Sector” in civil society, highlighting characteristics as cost-effective, public-purposed and acting through sustainability, ethics and commitment to generating a benefit for humanity and the planet (Avidar, 2017; Escobar & Gutiérrez, 2011; Raisio et al., 2019; Rubio-Mozos et al., 2019). The World Economic Forum (2017) also acknowledges this emergent sector, irrespective of the different academic points of view (Rask et al., 2020).

The here before mentioned “Fourth Sector” Group arises as part of For-Benefit Organizations, Social Enterprises (SEs), Social/Solidary Economy Enterprises (SEEs) and Cooperatives (see Appendix A), although many authors had previously considered them as TSOs (Fazzi, 2012; Luke et al., 2013; Pestoff, 2014; Young & Grinsfelder, 2011) and others keep on mentioning them as belonging to the current Third Sector (Addicott, 2017; Defourny et al., 2021; D. Kim et al., 2020).

Furthermore, several authors, such as Avidar (2017), Escobar and Gutiérrez (2011), Lee (2015), Raisio et al. (2019), Rask et al. (2020) and Rubio-Mozos et al. (2019), argue that TSOs have stimulated the SEs’ political and institutional strengthening, even though regarding them as a different group of actions, purposes and challenges. But depending on the greater or lesser dependence on the State or even on the approximation with the market, those organizations could be segregated into four types: quasi-governmental, government partnership, marketized or autonomous (Lim & Endo, 2016).

Due to the divergent understanding among academicals and researchers on a “Fourth Sector” consolidation or creation, Salamon and Sokolowski (2016a) advocate an extended concept called the “Third Sector/Social Economy” (TSE) sector.

According to Salamon and Sokolowski (2016a), there is a Non-Profit Institutions (NPIs) Handbook, tested in more than 40 countries around the world, which defines a Third Sector common core of institutions, either formally or legally constituted or not, that are private, self-governing, non-profit-distributing (viewed as a proxy for public purpose), and engaging people without compulsion. Nevertheless, there is no consensus on inserting them into a “common core” concept for specific entities, such as cooperatives and mutualist associations, just because it is hard to distinguish them from for-profit businesses. A similar issue covers social enterprises (Salamon & Sokolowski, 2016a). Therefore, despite existing divergences in the Third Sector conceptualization and its group composition, there is a considerable degree of consensus among scholars on the Third Sector regarding three key ideas:

> (i) Privateness i.e., forms of individual or collective action that are outside the sphere and control of government; (ii) public purpose i.e., serving the broader community and not primarily to generating profit or otherwise creating something of value primarily to the persons undertaking the activities or those persons’ family members; and (iii) free choice i.e., pursued without compulsion (Salamon & Sokolowski, 2016a, p. 14).

Consequently, to be considered part of that TSE sector, one entity must be: (i) an organization, either formally or informally registered; (ii) private, to be institutionally separate from government and not controlled by it; (iii) self-governed, by having its internal governance procedures and enjoying a meaningful degree of autonomy; (iv) of non-compulsory participation; and (v) totally or significantly limited from distributing any earned surplus to investors, members, or other stakeholders (Salamon & Sokolowski, 2016a).

This last criterion means that the organization can compensate its employees for work performed, but subject to either a total prohibition (within the NPI common core concept) or with significant limitation (comprehensive TSE concept) on any distribution of its profits through direct or indirect rules (Salamon & Sokolowski, 2016a). In particular, these authors suggest three mandatory conditions to take part in the TSE sector, as far as profit distribution is concerned:

> (i) Have a legally binding social mission that may limit the surplus generated by their activities; (ii) be prohibited from distributing any more than 50% of any profit they may earn to any stakeholders or investors; and (iii) operate under a ‘‘capital lock’’ that requires that all retained profits must be used to support the organization or, in the case of its dissolution or conversion, to support another entity with a similar social purpose (Salamon & Sokolowski, 2016b, p. 22).

As the ultimate requirement, the authors suggest that the organization: (iv) include at least 30 per cent of individuals with specified special needs among their employees or beneficiaries; or (v) be prohibited from distributing any profits on top of those they may earn in the same proportion to the capital invested or fees paid (Salamon & Sokolowski, 2016a, p. 22).

Therefore, Salamon and Sokolowski (2016a) consider a comprehensive TSE concept: the NPI common core and the social cooperatives or mutual associations, depending on whether they operate under meaningful limits on their profit distribution, as occurs in southern European countries, such as Portugal. By contrast, these authors consider out of this scope all market-oriented cooperatives that operate as profit-distributing businesses (i.e., free-to-distribute profits). Finally, they include in the TSE sector scope all the individual unpaid activity of non-compulsory work performed either through an organization or directly for others outside their household or family (Salamon & Sokolowski, 2016a).

Considering that exists a different culture to be applied for each country or city concerning their volunteers' workforce and profit distribution, Defourny et al. (2016) have a different opinion from the criteria proposed by that comprehensive TSE sector and suggest a definition of a cap limit that may be paid on capital shares; a review on paid/mandatory volunteering; and, a partial aggregation in TS0 (TS plus zero, similar to NPI common core) and the addition of new typologies as follows: TS1 (TS0 plus volunteering), TS2 (TS1 plus cooperatives and mutuals) and TS3 (TS2 plus social enterprises), as long as these organizations operate under certain conditions and limitations on surplus distribution. Despite these suggestions, the authors do not disagree with the comprehensive TSE sector proposed by Salamon and Sokolowski (2016a).

Since the entities that comprise the Third Sector may vary by country or region (Salamon & Sokolowski, 2014), any research work that aims to establish a worldwide concept must consider the diversity and particularities of the compositions. Table 2.1 presents the institutions considered to be included or excluded from the scope of the comprehensive TSE sector, according to Salamon and Sokolowski (2016a).

Table 2.1 – Potential in-scope and out-of-scope of Third Sector

	Probable inclusions	**Likely exclusions**
(A) Non-Profit Organizations (NPOs)	Non-Governmental Organizations (NGOs)	Government-created or -controlled NPIs
	Charities, NPOs, Associations and Foundations	International Associations of governments or government agencies (e.g., United Nations (UN), Eurostat)
	Civil Organizations (COs) and Social Organizations (SOs)	Autonomous public agencies (e.g., Central Bank, statistics office)
	Private grant-making Foundations	Government-controlled endowments or funds; public law foundations
	Private non-profit Orchestras, Museums, Opera companies and Theatres	Public cultural institutions (e.g., museums)
	Religious congregations and Faith-Based Organizations (FBOs)	Official state-controlled churches
	Private non-profit hospitals and clinics	Public health care providers
	Private non-profit social service organizations	Public social assistance agencies
	Private non-profit schools and universities	Public educational institutions

	Volunteer promotion organizations	Government-run volunteer programs
	Advocacy organizations	-
	Labour unions	Government-run workers' associations
	Professional associations	-
	Trade or employer associations	Government-operated chambers of commerce
	Private non-profit social and hobby clubs	-
	Amateur sports and recreation associations	Government-run parks and recreational sites
	Community benefit associations	-
	Membership associations	-
	Non-profit microcredit organizations	Commercial and financial intermediaries
(B) Cooperatives and mutuals	Non-profit Cooperatives	Public sector cooperatives
	Cooperatives operating under significant limitations on the distribution of surplus	Commercial cooperatives
	Mutualist associations operate under significant limitations on the distribution of surplus	Commercial mutualist associations
(C) Social enterprises	Social Enterprises (SEs) registered as NPIs (common core)	For-profit companies with Corporate Social Responsibility (CSR) programs
	SEs registered as B-Corporations or belonging to networks that specify limits on profit distribution and capital locks as conditions of membership	For-profit companies with CSR programs

Source: adapted from Salamon & Sokolowski (2016a).

2.1.2. Financing and Governance

Clifford and Mohan (2016) report that Charity Institutions' financing includes donations and other fundraising activities, activities fees, payment for goods and services, governmental funds or any other resource received from a public or private institution, grants from National Lottery, income from investments and other business. However, the dependence can vary according to the organizational purpose because social services and art and cultural entities depend more on government funds, whereas international and educational institutions rely on individual donations (Clifford & Mohan, 2016). On the other hand, foreign organizations require more direct contributions, while educational organizations require mostly fee payments, as per Clifford and Mohan (2016).

Despite the diversity in fundraising, the most complex challenge faced by TSOs is demonstrating that they manage resources with the highest levels of efficiency and excellence and do not deviate from accomplishing their missions (Moreno-Albarracín et al., 2020). Because of that, the adoption of good transparency and governance practices generates credibility, legitimacy and trust, which are necessary to project a positive image to society, improving their reputations (AbouAssi, 2015; Gandía, 2011; Peng et al., 2019) and enabling them to achieve social sustainability through the SDGs (Ortega-Rodríguez et al., 2020).

An entire governance system is composed of: a goals-setting system; a clear definition of the basic strategy; and fully functional evaluation mechanisms (Civitillo et al., 2019). Good governance practices are also reinforced by information transparency, i.e., disclosure of the activities and processes developed and the resources used to achieve the ultimate objective created for mission compliance (Gilchrist & Simnett, 2019; Saxton & Guo, 2011). Therefore, the use of transparent financial and nonfinancial resources, the correct management capacity, the adequacy and conformity of actions and objectives, and the results achieved by the organization show its accountability (Civitillo et al., 2019). Additionally, it represents how users can acquaint the public value generated by the organization's actions (Esposito & Ricci, 2015).

Research conducted by Harris and Neely (2021) shows that TSOs with more robust governance, better performance and more professional staff are associated with greater transparency. In addition, organizations that rely more on contributions and those located in states that require public disclosure of their audited financial statements are more transparent (Harris & Neely, 2021).

As transparency is considered an added value to key stakeholders and enables more funding, the higher the transparency level of more deficient performing organizations, which are not well governed or managed, the higher their chances of getting future contributions from donors (Harris & Neely, 2021). But, in general, no regulation obliges TSOs to publish their financial and non-financial information; however, when such a requirement is present, the process cost is not always reimbursed or rewarded (Ortega-Rodríguez et al., 2020).

Therefore, the Information and Communication Technology (ICT) tools can also help timely communicate TSOs' information management to stakeholders and improve their accountability (Dumont, 2013; Moreno et al., 2016). Additionally, the internet has a fundamental role in this process while providing web presence through social media, facilitating access and reaching the broadest possible capillarity (Gandía, 2011; Long, 2016; Saxton & Guo, 2011).

Due to the importance of good management and governance practices, Civitillo et al. (2019) concluded that "professionalization", "civic-engagement", and "accountability" represent the three fundamental dimensions of excellent TSO management, named as "Cube of NPI Management", as illustrated in Appendix B. It states that a good balance among these three pillars represents transparency and commitment to the citizens. Moreover, good professionalization demonstration, civic engagement and, consequently, accountability are achieved by the presence and/or use of: a website, social networks, partners meetings, executive committee, control body, estimated budget, final balance sheet, social report, strategic plan, annual activity plan, objective plan and a functional organization (Civitillo et al., 2019).

Appe (2015) adds that the TSOs' official registers help the governments to rationalize information regarding the achievement of several policy goals, standardizing the existing data and giving visibility to TSOs' actions. That database can encompass a register of the foundation year, fiscal and civil numbers, number and type of employees, kinds of beneficiaries, mission statement, services provided and financial resources received and applied (Appe, 2015).

2.1.3. Leadership

The balance of the three pillars proposed by Civitillo et al. (2019) - "professionalization", "civic-engagement", and "accountability" - is provided by the TSO's leadership, whose attributes involve relationship skills, mediation and communication, and actions regarding change management, strategic planning, and human resource development (Kearns et al., 2015). In general, leadership already has many challenges, and some of them are related to maintaining the organization's reputation; stimulating people's motivation; creating a positive environment that provides cooperation and collaboration; promoting innovation and capacity development; and reinforcing the legitimacy of the sector (Hodges & Howieson, 2017).

To make it possible, Raptopoulos and Silva (2018) identify that the most representative leadership styles in TSOs are: inspirational (Ruvio et al., 2010; Thach & Thompson, 2007), charismatic (G. Liu et al., 2015; Mitchell, 2015), visionary or strategic (Bilgin et al., 2017; Taylor et al., 2014); shared (Rowold & Rohmann, 2009; Uzonwanne, 2015) and transformational (Allen et al., 2013; Bassous, 2015; Felício et al., 2013; Harris, 2014; Rowold et al., 2014; Shiva & Suar, 2012; Valero et al., 2015).

Recently, Hernández-Perlines and Araya-Castillo (2020) also identified that servant leadership influences the innovative capacity, thus, the good performance of Third Sector entities. During a crisis, the challenges become more directed at teamwork, transparency to stakeholders, agility in responses, strategic performance, emotional balance and good knowledge of the operating segment (Gilstrap et al., 2016; Never, 2011; Raptopoulos & Silva, 2018). However, the TSO's executive board also has a vital role in that leadership, mainly when it represents its community and may shape the awareness of needs and identify effective strategies to turn the actions more inclusive (Azevedo et al., 2021).

In parallel, the TSOs' employees demonstrate higher work engagement than other employees in general (Selander, 2015) and tend to stay much longer working for the Third Sector because they feel attached to organizations by the belief in their goals and organizational values rather than payments (Freund, 2005). Similarly, voluntary work attracts workers to the Third Sector by including solidarity, public benefit, and commitment to the environment and social welfare (Gil-Lacruz & Marcuello, 2013). One study by Mohan and Bennett (2019) shows that local organizations are positively associated with volunteering and visible presence in their communities, whereas regional or national entities are not. In contrast, regional and national organizations tend to rely more on paid staff and workers from outside the immediate locality in which they operate (Mohan & Bennett, 2019).

2.1.4. Third Sector in Brazil

In Brazil, institutions have acted with religious philanthropy and charity bias since the 1960s (Montaño, 2014; C. E. G. Silva, 2010). However, their focus became more social and political after the State Administrative Reform of the 1990s (Fischer & Falconer, 1998; Ministério da Administração Federal e Reforma do Estado [MARE], 1998; Tocqueville, 2019).

The Brazilian Third Sector counted in 2012 around 290 thousand private foundations and non-profit associations (Instituto Brasileiro de Geografia e Estatística [IBGE], 2012), which represented approximately Brazilian Real (BRL) 32 billion in the Gross Domestic Product, according to Zavala (2007). In March 2021, the number of Brazilian TSOs reached nearly 782 thousand (Instituto de Pesquisa Econômica Aplicada [IPEA], 2021), representing an approximately 170 per cent growth in sector size. Nowadays, the Brazilian TSOs prefer to be called CSOs (Escudero, 2020b, 2020a, 2021; IPEA, 2021).

Considering the publication on the Brazilian Third Sector by the Chamber of Deputies (2016), Fux et al. (2017), IBGE (2012, 2015), Rodrigues (1998) and the Brazilian laws (Lei No. 9.637 de 15 de Maio de 1998, 1998; Lei No. 9.790 de 23 de Março de 1999, 1999), along with the conceptual typology presented by Cordery and Sinclair (2013) and Luke et al. (2013), the Brazilian Third Sector comprises: Civil Associations or Community-Based Organizations (CBOs); Charity-Based Organizations (CHBOs); Voluntary-Based Organizations (VBOs); Donation-Based Organizations (DBOs); Cooperative Societies (CS); Faith-Based Organizations (FBOs); Foundations; Non-Governmental Organizations (NGOs); Civil

Society Organizations of Public Interest (OSCIPs); Social Enterprises (SEs), Social Organizations (SOs) and Autonomous Social Services (ASS) or "System S", as they ultimately are commonly named. Appendix C contains the meaning of each category.

Even though "System S" is considered to belong to the Brazilian Third Sector by many authors and the institutions which compose it, that group is usually not included in that sector's statistics because it does not meet the criteria of voluntary organization and cannot be freely constituted by any group of people (Instituto Brasileiro de Geografia e Estatística [IBGE], 2012, 2015). Then, for the sake of this thesis, "System S" will not be considered part of the Brazilian Third Sector. On the other hand, all the organizations that comprise the Brazilian Third Sector are considered in-scope of that comprehensive TSE sector proposed by Salamon and Sokolowski (2016a). Table 2.2 presents the main action areas of the Brazilian Third Sector from the latest available data.

Table 2.2 – Main action areas of Brazilian TSOs

Action Area	**Local or Way of Action**
Culture, Art & Sport	Theatre; museums; music; educational television; art and literature; venue management; botanical and zoological gardens, national parks and reserves; libraries and archives; sports activities, social clubs and other leisure activities.
Education & Research	Preschool, primary education, general educational media; indigenous education; supplemental teaching; continuing education and trade school; distance learning, special education and higher education. Research and development in the humanities; physical, natural and social sciences; community, faith and philanthropy.
Health	Hospital care, urgent and emergency care, outpatient care, diagnostic and therapeutic care, and other healthcare-related activities.
Social Services	Social service activities with accommodation or not.
Development and Defence of Civil Rights	Activities of political organizations and other related, unspecified activities, environmental-defence groups, homeowners and resident associations, community centres and associations, workforce training and income generation, and minority and rights activism groups.
International Organizations	Activities of foreign organizations.
Religious Organizations	Activities of religious organizations.

Trade and Professional Organizations	Activities of business, trade, professional, trade union, and guild organizations.
Other	Other actions not specified.

Source: adapted from Johns Hopkins Center for Civil Society Studies (2010) and IBGE (2012).

According to the Johns Hopkins Center for Civil Society Studies (2010), the Brazilian TSOs' funding sources were: government transfers, private philanthropy, market output, property income, donation and others. They received from 2002 to 2010 about 11 per cent in governmental transfers (subsidies on production and taxes), 29 per cent from private philanthropy (membership dues, corporate gifts and foreign transfers) and 60 per cent from private fees (sales, dividends and rents), as per Salamon et al. (2012). There is no recent public information about it.

When these organizations receive public funding from the State, they are recognized as immune or exempt from taxes and contributions concerning their institutional activities (França et al., 2015). Nevertheless, they are subject to annual accounting and report to the government, according to their legal nature, records, titles and certificates that they claim or have, besides controlling by the public administration and the Courts of Accounts (Câmara dos Deputados [CD], 2016; Fux et al., 2017).

The Manual of Procedures for the Brazilian Third Sector (França et al., 2015) lists the following documents for the constitution of these annual accounts: (a) Work plan, containing the actions planned in comparison with those carried out, together with an explanation of their variations; (b) Activity (or Management) Report, containing the agreed objectives, the resources used and the identification of each action, service, project, program and benefit performed; (c) Financial statements evaluated by independent auditors; and (d) Audit report, containing the auditor's opinion on the regularity of the audited entity's accounts.

In Brazil, there are formally remunerated employees (via formal contract), informally paid employees (without a legal agreement) and volunteers working full or part-time. In 2002, this sector employed nearly 2.4 million Full-Time Equivalent (FTE) paid workers, representing about 3 per cent of the total paid employment in the country (Johns Hopkins Center for Civil Society Studies, 2010). In that period, the Brazilian Third Sector summed up about 535 thousand FTE volunteers, bringing the total workforce to nearly 2.9 million FTE workers, or 3.3 per cent of the country's Economically Active Population (EAP), according to Johns Hopkins Center for Civil Society Studies (2010). However, considering only the volunteers working in civil social assistance associations from 2014 to 2015, they represented 77.1 per cent of the total workforce category (IBGE, 2015). There is no more up-to-date public data regarding the sector in Brazil.

2.1.5. Third Sector in Portugal

The first records of voluntary actions in Spain and Portugal emerged from the 15th century with the efforts developed by the Houses of Mercy (Ferreira, 2015; Varillas, 2018), although there have been charitable actions since the 12th century in Portugal (Franco, 2005).

According to Franco (2005) and Franco et al. (2005), there are multiple ways to name TSOs in Portugal and the respective sector, such as Social and Solidarity Economy (SSE), Social or Solidary Economy (SE), Third Sector, Third System, Non-Profit sector and Alternative Economy. However, the Portuguese law named as "Social Economy" sector (Lei de Bases Da Economia Social, 2013) coincides with the extended concept proposed by Salamon and Sokolowski (2016a).

Salamon and Sokolowski (2014) claim that the Social Economy (SE) concept has gained widespread attention by focusing on social features, such as the expression of social solidarity and democratic governance in Southern Europe. In addition, the 2030 United Nations Agenda has also recognized that Social Economy entities play an important role in achieving the SDGs (Chaves-Avila & Gallego-Bono, 2020).

This group embraces the voluntary, charitable, non-profit, as well as cooperative and mutual associations that produce for the market, with limitations on their profit distribution, and the social enterprises registered as NPIs, social or mutual activity cooperatives or notable "Social-Benefit Organizations" depending on the extent and limits to the distribution of their profits (Salamon & Sokolowski, 2014), adherent that comprehensive TSE sector (Salamon & Sokolowski, 2016a).

Thereby, the composition of the Portuguese Social Economy sector was explicitly defined by the Republic Assembly (Lei de Bases Da Economia Social, 2013), which presents the following large categories: Cooperatives; Mutualist Associations; Mercies (Holy Houses of Mercy); Foundations; Social Solidarity Private Institutions (called "IPSS"); Associations in general, with altruistic purposes that act in the cultural, recreational, sport and local development; the entities covered by the community subsectors and self-managed, integrated under the terms of the Constitution in the cooperative and social sector; and other entities with legal personality, that respect the guiding principles of the social economy acknowledged in the sector-specific law.

In 2016, the Portuguese Third Sector comprised approximately 72 thousand entities and 237 thousand workers. Out of the total number of these organizations, no more than 7.8 per cent have the IPSS statute (CASES & INE, 2019). Table 2.3 shows the representativeness by categories and leading economic activities.

Table 2.3 – Representativeness of Portuguese TSOs

Categories	Main Economic Activity	Representativeness (Per cent)
Cooperatives	Business	3.3
Mutualist Associations	Social Services	0.1
Mercies	Health	0.5
Foundations	Social Services	0.9
Community and Self-Management Subsectors (called “SCA”)	-	2.3
Associations with Altruistic Purposes (called “ACFA”), including IPSS, NGOs and others	Culture, communication and recreation	92.9

Source: adapted from CASES and INE (2019).

Therefore, considering the studies developed for the sector and the published legislations, Almeida (2011), Carvalho (2010), Decreto-Lei No. 171 (Decreto-Lei No. 171 de 25 de Junho de 1998, 1998), Franco (2005), Franco et al. (2005), Lopes et al. (2014), Nogueira (2007), Parente (2012), Salamon et al. (2012), Santos et al. (2014), in addition to the official records from the Portuguese Social Security (Segurança Social, 2016a, 2016b), we can propose a consolidation of organization types and their categories that belong to the Social Economy in Portugal (Lei de Bases da Economia Social, 2013; CASES & INE, 2019), which are adherent to the comprehensive Third Social/Economy Sector proposed by Salamon and Sokolowski (2016a).

Then, the Portuguese Third Sector is generically composed of: Associations in general; Housing and Social Solidarity Cooperatives; Foundations; Holy Houses of Mercy; Local Development Organizations (LDO); Museums; Mutualist Associations or Mutuals; Non-Governmental Organizations (NGO) and their variations such as Non-Governmental Organization of Environment (ENGO), Non-Governmental Organization for Development (NGOD) and Non-Governmental Organization of People with Disabilities (NGOPD); Social Solidarity Particular Institutions (IPSS); Houses of People; and Religious Organizations or Parochial Social Centre. Appendix D contains the detailed meaning of each category.

The organizations controlled by public entities are excluded, besides those entities that take the legal form of association but are out of the scope of the NPI Handbook definition, according to the criteria established in that manual and the evaluation done by the Portuguese Statistic National Institute - INE (Salamon et al., 2012).

Regarding the activities, Portugal is based on an "International Classification of Nonprofit and Third Sector Organization (ICNP/TSO)", which contains the main action areas of the Portuguese TSOs (CASES & INE, 2019), as can be seen in Table 2.4.

Table 2.4 – Main action areas of Portuguese TSOs

Action Area	Local or Way of Action
Culture, communication and recreational activities	Performing and visual arts, museums, zoos, parks, historical sites, sports activities, information and communication, etc.
Education services	Pre-primary, primary, secondary and higher education, colleges and universities, and education support services.
Human health services	Ambulatory health services, emergency medical response, medical and diagnostic laboratories, hospitals, and nursing and residential care activities.
Social Services	Child and youth services, services for the elderly and people with disabilities, temporary shelters, emergency and relief services, refugee assistance, job counselling or training activities, etc.
Environmental protection and animal welfare activities	Land or water management, pollution abatement and control activities, eco-tourism, eco-farming and forestry, natural resource management, animal sanctuaries and shelters, veterinary services, and animal health and welfare activities.
Community and economic development and housing activities	Construction of housing and infrastructure, community and economic development activities, housing and maintenance, utilities and waste management, and indigenous people's self-governance.
Civic, advocacy, political and international activities	Social advocacy, environmental conservation and animal welfare advocacy, social clubs and other member-serving activities, social organizations for the elderly, political activities, political action, lobbying, and similar activities.
Philanthropic intermediaries and volunteerism promotion	Grant-making foundations and other philanthropic intermediaries and voluntarism promotion organizations.

Religious congregations and associations	Religious congregations and other religious associations.
Business, professional and labour organizations	Business and employers' associations, professional associations, and labour unions.
Professional, scientific, accounting and administrative services	Scientific research and testing services, legal and mediation services, accounting, bookkeeping and related services, public relations and related services, and management and administrative services.
Other activities	Agriculture, forestry and fishing, manufacturing, accommodation, catering and food services, trade, transport and storage, financial and insurance, and real estate activities.

Source: adapted from CASES and INE (2019).

According to Almeida (2011), the cooperation protocols established by the IPSS and the State generate partnership, collaboration and co-responsibility, increasing the influence of the Third Sector in defining the "game rules" as a political player and determining its functions as an economic player, as the author put it into terms:

> The increasing importance of TSOs in the production of certain social responses, for example, in the areas of the elderly population, childhood and youth or the family and community, cannot be seen as a mere delegation of State powers in the third sector, but also as the consequence of the interests expressed by the organizations representing it in taking overproduction in some sectors of economic activity (Almeida, 2011, p. 14).

The role of TSOs in governance processes is developed at the macro-social level through their influence on public politics and at the micro-social level by their embeddedness in the local social systems of production (Almeida, 2011). Besides that, the IPSSs are the only organizations that offer specific social responses in many parishes, such as daycare centres, nurseries, leisure centres (called ATLs), day centres, home support and homes for the elderly, representing the most important economic activity centres and the most prominent local employers (Almeida, 2011).

The revenues received by European Third Sector may come from: government payments, including grants; contracts and reimbursements for social services; income from market sales of goods and services; membership; and philanthropic donations (Salamon & Sokolowski, 2016b). Only in Portugal, Salamon et al. (2012) estimate that 41 per cent of the revenues come from the Government; 50 per cent are from private fees of goods and services sales, and property income by dividends and rents; and 9 per cent from private philanthropy, association membership dues, corporate gifts and transfers from other EU countries.

Generally, TSOs in Portugal have a private and independent character. Otherwise, the Foundations are subject to some supervision by the public administration regarding safeguarding endowments and modifying their legal structure (Franco, 2005). And all Portuguese TSOs that receive public funds can be subject to successive or posterior control by Auditors Court to ensure "good financial management", to reinforce their governance and transparency practices, and to have one director and supervisor board (Franco, 2005).

According to a survey related to voluntary work in Portugal (CASES & INE, 2019), approximately 695 thousand people participated in volunteer activities without remuneration, with prevalence in the formal voluntary work for younger, unemployed, female and single individuals with higher education levels. Conversely, the study also pointed out that individuals in higher age groups, with high education ranks, unemployed, female and divorced/separated, prevailed in informal voluntary work (CASES & INE, 2019). Besides that, nearly 41 per cent of voluntary workers are responsible for offering a direct response to beneficiaries, and in administrative tasks, the percentage can reach 54 per cent (Jacob, 2019). Moreover, 86 per cent of the volunteers act as directors, managers, or on social committees (Jacob, 2019).

According to A. Fernandes and Mourão (2012), the retribution of volunteering is present in giving, and the volunteers understand that, by helping others, they eventually help themselves. The authors define volunteerism:

> A set of actions of social and community interest carried out in a disinterested way by people, within the scope of projects, programs and other forms of intervention at the service of individuals, families and the community developed without profit by public and/or private entities (A. Fernandes & Mourão, 2012, p. 6).

This understanding is reinforced by the law that regulates volunteering in Portugal (Lei No. 71 de 3 de Novembro de 1998, 1998):

1. Volunteering obeys the principles of solidarity, participation, cooperation, complementarity, gratuitousness, responsibility and convergence.

2. The principle of solidarity translates into the responsibility of all citizens to realise the aims of volunteering.

3. The principle of participation implies the intervention of organizations representing voluntary work in matters which volunteers develop their work.

4. The principle of cooperation involves the possibility of promoting organizations and representative organizations volunteering to establish relationships and concerted action programs.

5. The principle of complementarity assumes that the volunteer should not replace the human resources considered necessary to continue promoting organizations, statutory defined.

6. The principle of gratuity presupposes that the volunteer is unpaid and cannot receive grants or donations to exercise their voluntary work.

7. The principle of responsibility recognizes that the volunteer is responsible for the acts committed to carrying out, given the expectations created to the recipients of the voluntary work.

8. The convergence principle determines the harmonization of the volunteer's action with the culture and institutional objectives of the promoting entity (Lei No. 71 de 3 de Novembro de 1998, 1998, p. 1).

Independently of the geographic location, the TSOs have as finality to positively impact their beneficiaries. The following section presents the theoretical reference to this subject and its relationship with SDGs and social innovation.

2.2. Social Impact in the Third Sector

This subchapter presents the definition of social impact in the Third Sector adopted by the present research and the connection with the SDGs and the social innovation practices to foster the social impacts desired by TSOs.

2.2.1. Definition of Social Impact in the Third Sector

The social impacts are long-term results that provide specific changes and benefits in the behaviour and attitude of the people and organizations affected by the products and services generated by TSOs, which are linked to their mission accomplishments and organizational strategies (Bagnoli & Megali, 2011; Connolly & Hyndman, 2004; Enjolras, 2015; Epstein & McFarlan, 2011; Moxham & Boaden, 2007; Ramadan & Borgonovi, 2015). Therefore, the institutions create public value through those social impacts (Jain et al., 2019; Mendel & Brudney, 2014) for individuals, communities, organizations and society (Meynhardt, 2009), depending on the level reached by the actions. At the micro-level, individuals are reached; conversely, an organization, a community or a society is transformed at the macro-level. Independently of the level, the public reached by TSOs' actions may be called:

- Beneficiary of the services or actions offered by TSOs (Andrade, 2018; Bagnoli & Megali, 2011; Brown & Moore, 2001; Davies & Dart, 2005; Mansuri & Rao, 2004; Mazzei et al., 2020; Morgan, 2013; Previtali et al., 2020; Shiva & Suar, 2012);
- Client of the services rendered or products sold by TSOs (Arvidson & Lyon, 2014; Chen & Graddy, 2010; Gajewski et al., 2011; Jeong & Kearns, 2015; Molecke & Pinkse, 2017; Moxham, 2014; J. Nicholls et al., 2012; Shier & Handy, 2016; Til, 2009);
- Participant in the actions developed by TSOs (Davies & Dart, 2005), specifically for performance evaluation methodology named "Most Significant Change" evaluation; or
- User of the services or actions provided by TSOs (Anheier, 2010; Campos et al., 2015; Davies & Dart, 2005; Gentry et al., 2018; Gilchrist & Simnett, 2019; Manville & Broad, 2013; Mazzei et al., 2020; Moreno-Albarracín et al., 2020; A. Nicholls, 2018; Scholey & Schobel, 2016).

The TSOs have been increasingly demanded accountability, both from society and from investors, sponsors and donors of financial resources, regarding the social values provided to them about the social impacts generated from their actions (Arvidson & Lyon, 2014; Connolly & Hyndman, 2004; Hoefer, 2000; H. J. Huang & Hooper, 2011; LeRoux & Wright, 2010; Saj, 2013). That good accountability practice makes the prominent investors and donors intend to raise more resources for their programs, projects and social actions (Arvidson & Lyon, 2014). But how the TSOs are financed is also an essential aspect of their sustainability (Phillips & Hebb, 2010).

In addition to this accountability, as far as the impacts are concerned, some authors argue that the TSOs should be able to demonstrate, either for the actions already performed or those planned for the future, the inputs, activities, outputs and outcomes, as defined below (Bagnoli & Megali, 2011; Connolly & Hyndman, 2004; Epstein & McFarlan, 2011; Moxham & Boaden, 2007; Ramadan & Borgonovi, 2015):

- Inputs: tangible and intangible capitals or resources that will assist in the task execution related to the processes and projects executed by TSOs;
- Activities (or tasks): related to the processes and projects executed by TSOs that will help their mission accomplishments and organizational strategies;
- Outputs: products and services generated during the activity or task executions, but not necessarily the desired ones concerning the objectives and the agreed goals, since they can be the intermediaries, for example; and
- Outcomes: desired short-term results regarding goals that provide specific changes in the individual's behaviour affected by the products and services generated during activities or tasks, related to the processes and projects executed by TSOs, helping in their mission accomplishments and organizational strategies.

Usually, there is already difficulty in maintaining the TSOs' operations (Cacheda, 2018) due to resources competition among them (Suykens et al., 2020); however, the donations, investments and incomes decline significantly while all demand for services is increased in crises (Charity Commission, 2010; Salamon et al., 2009). On the other hand, organizations that closely monitor the changing context on an ongoing basis can develop strategies to minimize adverse changes (negative impacts), capitalizing on opportunities from favourable trends (Austin et al., 2006). Therefore, in a crisis context, there are possibilities to develop a proactive management approach that will enable TSOs to target the best opportunities and mobilize resources to achieve the most significant social impacts, i.e., positive social impacts (Austin et al., 2006).

Therefore, even the sustainability of TSOs is threatened in crises such as the one caused by the COVID-19 pandemic, depending on their capacities for social innovation and resilience (Shier & Handy, 2016), as well as the application of appropriate crisis management, it is possible to maintain their reputations (De Blasio & Veale, 2009) and develop valuable and sustainable operations for the community where they are acting at (Lyth et al., 2017).

Indeed, there are social assistance activities that can be offered to the population (Cardona & Campos-Vidal, 2019) at the forefront of crisis management (Boyd & Martin, 2020), carrying out social economy movements (Chaves-Avila & Gallego-Bono, 2020; Lim & Endo, 2016) and strengthening partnerships with the State (Bode & Brandsen, 2014; Howells et al., 2020; Jain et al., 2019) and/or business companies, helping them to reach their SDGs through CSR processes too (Hakkarainen, 2020).

2.2.2. Connecting Social Impact and the SDGs

According to Escudero (2020a), the SDGs are part of the 2030 Agenda (United Nations [UN], 2018) established by 193 world leaders during the United Nations Summit held in New York in September 2015. In this Agenda were set 17 core goals (see Figure 2.1) and 169 accompanying targets to be reached by 2030, combining five dimensions of sustainable development: people, planet, prosperity, peace and partnerships (Fiandrino et al., 2022).

Figure 2.1 - SDGs established by the 2030 Agenda from the UN
Source: UN (2021).

In summary, these SDGs have as missions (United Nations [UN], 2018):

Goal 1. End poverty in all its forms everywhere

Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Goal 3. Ensure healthy lives and promote well-being for all at all ages

Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Goal 5. Achieve gender equality and empower all women and girls

Goal 6. Ensure availability and sustainable management of water and sanitation for all

Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Goal 10. Reduce inequality within and among countries

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable

Goal 12. Ensure sustainable consumption and production patterns

Goal 13. Take urgent action to combat climate change and its impacts*

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development

Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

*Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change (United Nations [UN], 2018, p. 18).

As per Escudero (2020a), the TSOs occupy a strategic position in realising the 2030 Agenda due to the advancement in the role these entities assume as executors of projects and policies of public interest and the improvement of accountability mechanisms and transparency adopted by the sector. As examples, the TSOs can act in the fight against poverty (Amendola et al., 2011), in education development (Kolleck, 2019), in the provision of health services (Borzaga & Fazzi, 2014; Zabdyr-Jamróz, 2017), in the social assistance (Feiock & Andrew, 2006), among other social goods in general (Ortega-Rodríguez et al., 2020).

Sometimes a multisector solution is also required to solve social and environmental problems caused by business corporations - called "cross-sector collaboration" - to generate social value (Arenas et al., 2013; Austin, 2000; Seitanidi & Ryan, 2007; Selsky & Parker, 2005), reinforcing the TSOs' contribution to reaching the companies' CSR goals (Arenas et al., 2013) directly linked to SDGs (Hakkarainen, 2020). In fact, the connection among social responsibility of the firms for leveraging social impacts through SDGs (Latané, 1981) will be more effective depending on the greater interconnections, synergies and relationships between the goals and targets established in that collaboration (Gore, 2015) and the partnerships between the actors, as highlighted by SDG #17, including government and non-governmental institutions (Fiandrino et al., 2022).

However, out of almost 782 thousand Brazilian TSOs registered, only 0.3 per cent related their activities to the SDGs, most of them from the Southeast region (Escudero, 2020a). From those described, the author found that the major goals achieved were: quality education (SDG #4); peace, justice and strong institutions (SDG #16); good health and well-being (SDG #3); life on land (SDG #15); gender equality (SDG #5); no poverty (SDG #1); and decent work and economic growth (SDG #8).

The concerning point about the Brazilian data is that SDG #2 (hunger), SDG #6 (clean water and sanitation), SDG #7 (affordable and clean energy), SDG #9 (industry, innovation and infrastructure), SDG #10 (reduced inequalities), SDG #11 (sustainable cities and communities), SDG #12 (responsible consumption and production), SDG #13 (climate action), SDG #14 (life below water) and SDG #17 (partnerships for the goals) had less than 100 recordings as "achieved" by the TSOs (Escudero, 2020a). Unfortunately, it was not found similar data from Portugal.

Although the results of their actions measure the effectiveness of TSOs through the generated social impacts on their primary beneficiaries, the TSOs still need to improve their communication regarding their social impacts achieved, the social innovations developed, and learn how to adequately publish their results on social media (Krlev & Lund, 2020).

2.2.3. Fostering Social Impact through Social Innovation

Mulgan (2007) defines social innovation as developing new ideas that meet unmet needs. Westley and Antadze (2010) claim that it means a complex process of introducing new products, processes or programs that profoundly change the basic routines, resources, authority flows, or beliefs of the social system in which the innovation occurs. Then, social innovation involves something new (process, program, product, approach, idea, strategy etc.), which breaks or disrupts the existing patterns to improve or create different outcomes (E. K. M. Lee et al., 2019) and reaches four levels: individual, organization, network or movement, and system (A. Nicholls et al., 2015).

According to Courtney (2018), social innovation is relevant to providing social value in the Third Sector: Firstly, the meaning of an attitude, behaviour or perception change may result in new societal practices or organizational forms to provide inclusion and increase participation levels; and secondly, because the intrinsic benefits represent forms of social value, such as generating job opportunities, developing the base skills or helping to engender self-esteem, confidence, empowerment, and to building capacity.

Although most partnerships to develop social innovation by NPOs come from the government or business entities, it is essential to align goals, perspectives and service-delivery approaches among partnership actors, the desired outcomes, the accountability needed and commitment among the various actors (Shier & Handy, 2016).

For the Third Sector, the social innovation will be: (a) incremental, when it addresses social needs in goods and services more effectively or efficiently and represents a good business opportunity whose focus is the service or product; (b) institutional, when it harnesses or retool existing social and economic structures to generate new social value and outcomes, focusing on the market; and (c) disruptive, when it aims in systems change, i.e., to change cognitive frames of reference to alter social systems and structures, in which the focus is political (A. Nicholls et al., 2015).

According to Ramani et al. (2017), the process for social innovation consists of the following adapted steps: 1) Opportunity recognition of social need through the network with the existing or potential beneficiaries; 2) Solution development with complementary insights from beneficiaries and experts; 3) Mobilization of physical, human and financial resources; 4) Social innovation production; 5) Delivery to beneficiaries, and 6) Social impact evaluation. After this last step, an adaptation to the solution is previously offered from the feedback of beneficiaries and sponsors (Ramani et al., 2017). Follows an example of social innovation for improving the crowdfunding processes of Spanish TSOs.

> Cooperation among organizations through the coordination and collaborative promotion of projects between their respective audiences in social networks could be an interesting strategy to increase the specific contributions from people with a greater affiliation to specific projects rather than to social entities. In the same way, in order to increase the efficiency of activities and optimize both human and technical resources, it would be necessary, in particular in enterprises with fewer resources, to cooperatively share resources, giving professionalism to civic crowdfunding. Joint teams could be formed to manage the design and promotion of fundraising campaigns (Cacheda, 2018, p. 289).

Organizations must be creative to continue operating and attending to the client's needs during crises. For TSOs, the demands for social actions become higher, leading them to search for more resources and innovate in their efforts and services through social innovation processes to reach similar or complementary goals, like fighting against hunger when the primary objective is child education. Thus, it is crucial to frame the functioning of organizations in the context of crisis management to understand how the social impacts can be achieved or leveraged.

2.3. Crisis Management

Although the TSOs have a central role in providing relevant services for society, the existing literature on crisis management and its application is scant for the sector, which means that leaders are either unaware or ignore the risks and vulnerabilities that may confront their organizations (Spillan, 2003). On the other hand, providing social services in crisis times is vital to society and its beneficiaries, so every effort to manage unexpected events and implement crisis management processes can permit to respond quickly to the effects and impacts caused by crises (Spillan, 2003) and establish a network based on sustainable strategic relationships to co-create value through social innovation processes (Babu et al., 2020) in order to mitigate the adverse effects or developing something different and innovative for the main stakeholders (Ratten et al., 2021).

Nonetheless, there are many possibilities to manage crises according to the effect types caused by them. Thus, it is necessary to contextualize the kind of crisis scenario to understand which effects and impacts are being driven and how organizations react to keep themselves under control and sustainable (Dungey et al., 2020). Thereupon, the leaders can choose options and the best manners among the available tools portfolio to manage a crisis (Dungey et al., 2020) or develop a specific framework for the country's culture (Al Eid & Arnout, 2020).

2.3.1. Global Crisis

According to Bogdan (2013), a crisis is a disruption in the normal functioning of one system, wherever the crisis occurs or whatever the system is. So, the problem works as a system, meaning a systemic crisis, which results from the brutal intervention caused by effects that change relations, objectives, resources, results and the behaviour in the macro-system it evolves. For this author, the crisis can be addressed scientifically, not chaotically, and overcoming it becomes possible only through self-regulation of the respective system (Bogdan, 2013).

As per Bedenik (2020), a crisis is defined as an unplanned and unwanted process of limited duration and impact, which endangers primary goals and produces an ambivalent outcome, being a temporary, difficult period, representing a process of conflict between the old and the new, and bringing threats and opportunities as well. Furthermore, Ang (2021) considers that one crisis tends to be constructed as an extraordinary event that interrupts a normal state of affairs.

Although it has a negative connotation due to unpleasant changes sometimes, it is also a preparation for new realizations and demonstrations, when and where profound changes need to be made, meaning a period of change, transformation and transition (Bedenik, 2020).

In summary, there is a consensus among these authors that a crisis is caused by an unexpected and extraordinary event, which causes interruptions in regular activities, mostly unwanted, during a limited period, that serves to demonstrate the threats involved in the existing pattern processes, but also the opportunity for changing and becoming more resilient and sustainable for the future.

This consensus is valid for countries, cities, organizations and society, whereas the crisis stage can be caused by numerous factors that affect diversified systems and processes, reaching different locations, regardless of the origin of the initiator event. To exemplify, a study developed by Dungey et al. (2020) proposed a map to visualise a crisis transmission pathway in a financial network system via recursive neural networks, known as Artificial Neural Networks (ANN), using data from 31 global equity markets over 1998–2017. This study evidenced contagion transmission between the markets during financial crises, which occurs when the size and direction of spillovers pose challenges for effects and impacts identification and regulatory policy implementation in the affected financial markets.

Just like a financial crisis, which has the power to spread quickly since the operational, social and economic systems are fully connected, a public health pandemic also has, as already happened in the past with the Spanish Flu (Ratten et al., 2021) and has recently occurred with the COVID-19 (Ang, 2021; Bedenik, 2020). Therefore, much of what has already been developed to manage crises can be used to improve, adapt or create appropriate strategies or processes for dealing with the effects caused by COVID-19 and a better understanding of consumer responses (Heyden et al., 2020).

Although the crisis management literature is plentiful regarding larger organizations, little has been written or developed for TSOs (Spillan, 2003), even though crises - especially the financial crisis - have already reached them in the past. In the global economic recession from 2007 to 2009, for example, the TSOs from the USA went through fiscal stress in their financial management and also had their revenues declining; costs were increasing, particularly for health benefits; endowments and their cash flow decreased (Salamon et al., 2009). However, the organizations showed impressive resilience in managing the situation and adopted strategies to increase funds, cut costs and improve marketing and advocacy (Salamon et al., 2009).

With the advent of COVID-19, some studies regarding resilient strategies for TSOs have been published (Hutton et al., 2021; Ratten, 2021; Ratten et al., 2021; Searing et al., 2021). However, to the best of our knowledge, none proposed a crisis management framework to be applied to the Third Sector, despite the experiences demonstrating that all organizations will be affected by a crisis, including NPOs (Spillan, 2003).

2.3.2. COVID-19 Pandemic

According to Bedenik (2020) and Ang (2021), the first recorded COVID-19 case emerged in Wuhan, China, spreading to 210 countries globally in a few months, thrusting people into danger, uncertainty, fear and physical and social isolation.

COVID-19, the abbreviation for Corona Virus Disease 19, is a respiratory disease caused by an infection with the SARS-CoV-2 virus, which in most cases leads to a mild course of the disease, but can also cause severe symptoms of pneumonia and increased mortality risk (Rigotti et al., 2020; Sohrabi et al., 2020). Initially, the infection affected older people or those with comorbidities (Rigotti et al., 2020), but with the new strains emerging and spreading rapidly (Arino et al., 2021), it has affected individuals of all ages (J. K. Kim & Crimmins, 2020). This disease belongs to a similar group related to global public health that poses worldwide challenges, also comprising: Ebola Virus Disease (EVD), Acquired Immunodeficiency Syndrome (AIDS), Middle East Respiratory Syndrome (MERS), Avian influenza and Swine Flu (Bedenik, 2020).

Besides the expression “pandemic crisis”, COVID-19 has been described as a disaster, catastrophe or a “black swan” (Ahmad et al., 2021; Mirvis, 2020). This last expression means an unpredictable event beyond normal expectations with severe consequences (Taleb, 2010).

On the other hand, although one crisis has the surprise as a component, COVID-19 should not be seen as a “sudden” event, given scientists have warned for years about a pandemic of that nature (Ang, 2021). Furthermore, the author states that this pandemic should not be considered a temporary interruption of life, serving as a warning, shedding light on what is wrong with the way the world has been operating and possibly shaping political desires for drastic social change because it is an organic crisis, which permeates all levels of society, including economic structures, political institutions, social arrangements, long-standing ideologies and cultural values (Ang, 2021).

Due to the contagion level of that pandemic, the global population suffered intermittent lockdowns and strict containment measures, which triggered the most severe economic crisis in a century, the deepest global recession since the Second World War, creating a context of radical uncertainty (Ruiz & Stupariu, 2021). Other authors have pointed out that the economic effects of this crisis are considered more marked than the financial crisis of 2008 (Báger & Parragh, 2020; OECD, 2020) and that its social and economic impacts have reached all sectors of civil society (Sorribes et al., 2021).

Those impacts have exposed inequality and social marginalization for supplying the effects and impacts provided by the pandemic (Sharifi & Khavarian-Garmsir, 2020), particularly the disparities within and among countries related to SDG #10 – Reduce Inequalities (Ashford et al., 2020). Thus, entrepreneurship capacity must be rethought to survive (Ratten, 2021). Besides, many of the efforts to limit the effects of the pandemic entail a sharp fall in economic activity, and the impact is asymmetric between countries and within each country (Allain-Dupré et al., 2020; Ruiz & Stupariu, 2021).

The problem is that most countries were not adequately prepared for the pandemic because: (1) the risks were underestimated when the first outbreaks happened, (2) they did not have crisis management plans for pandemics, and (3) a shortage of basic and essential protection equipment, such as face masks and respirators, leading countries to compete for one another in a race to acquire health supplies (Ruiz & Stupariu, 2021). Thus, an arsenal of health, economic and social measures have been introduced across the world in a bid to slow the harmful effects of the pandemic in all dimensions, including direct aid to households and businesses, guaranteed credit, asset purchase programs, unemployment protection, tax deferrals and the purchase of medical supplies (Allain-Dupré et al., 2020; Ruiz & Stupariu, 2021).

Rigotti et al. (2020) and Sorribes et al. (2021) manifested some effects and impacts that COVID-19 has caused: (a) Mild course disease leading to more severe symptoms, increasing the need for hospitalizations and increasing the risk of death; (b) Healthcare staff working in exhaustion, i.e., physically and emotionally due to intensive work, as also complemented by Q. Liu et al. (2020); (c) Reducing of people interaction due to social distancing; (d) Organizations reducing or shutting down their production, or trying to find alternative ways to provide their services; (e) Workers looking for other forms of collaboration, from home, but not isolated; and (f) Unemployment.

Kang et al. (2020) reinforce that the measures of social distancing, lockdowns, border closures, and human tracing, which were implemented to block the spread of COVID-19, actually generate various secondary urban and regional problems, such as: economic decline, drop in industrial and other business services, mass unemployment, with deterioration of living standards and increase in housing vulnerability due to decreased income, and a decrease in face-to-face activities.

The virus does not discriminate against anyone, but the impact of the illness is unequal for all, with far greater socio-economic and health consequences for poor and marginalized communities, wherein children and families are heavily impacted all over the world (Clulow et al., 2020; Kang et al., 2020). Some examples of the more vulnerable groups were highlighted in ethnicity groups (Cheshmehzangi, 2021; Medina & Azevedo, 2021), people with pre-existing mental disorders (García-Fernández et al., 2021) and chronic health conditions (Pettinicchio et al., 2021); healthcare workers (Marvaldi et al., 2021; Olagunju et al., 2021; Thatrimontrichai et al., 2021); and older people in general (Cox, 2020; Steptoe & Di Gessa, 2021).

In addition, the restriction measures and the need for isolation have been associated with increasing loneliness and decreasing the life quality for people with multiple physical or mental disorders (Rumas et al., 2021). In the case of older people, due to the pre-existent necessity for attention and special care, they are already expected to be involved in group activities to develop social relationships, participate in activities, maintain a routine, and experience a change of environment, so the integration activities become still more relevant (Kingstone et al., 2017).

Even though the effects are higher for vulnerable people, many psychologists have cautioned about the mental health consequences of that pandemic for everyone, such as fear, depression, post-traumatic disorders, anxiety, and even suicide (Brooks et al., 2020; Holmes et al., 2020; Mazza et al., 2020; Serafini et al., 2020; Torales et al., 2020; Wang & Cheng, 2021; Xiong et al., 2020), exhaustion and fatigue (J. A. T. da Silva, 2021) and still loneliness (Kayis et al., 2021).

On the other hand, a study conducted with Dutch and Belgian participants showed how higher mindfulness, optimism and resilience weakened the pandemic's mental health impacts (Dillard & Meier, 2021; Vos et al., 2021). In addition, the study conducted with Hispanic participants shows that self-care activities and emotional intelligence skills can collaborate to reduce the negative impacts of the pandemic (Bermejo-Martins et al., 2021).

To exemplify some of the effects caused on vulnerable people, the research conducted by Mbazzi et al. (2021) to evaluate the impact of COVID-19 on children with disabilities and their families in Uganda revealed that the lockdown harmed their mental and physical health, social life, finances, education and food security. Access to medical services and medication for chronic illness had been limited or absent due to restrictions measures and limited financial resources because most parents lost their jobs, which also resulted in difficulties in having enough money to buy food and pay rent (Mbazzi et al., 2021). Finally, the parents were still worried about their children missing classes and, consequently, education and contact with their friends (Mbazzi et al., 2021).

Then, the authors of that study suggest more significant attention to children with disabilities and their families when implementing long-term social responses to minimize the pandemic's effects on this kind of beneficiary (Mbazzi et al., 2021). Similar results were obtained from a study performed with children and young adults with disabilities in the United Kingdom (Theis et al., 2021) and adults with disabilities in the U.S.A. and Chile (Rosencrans et al., 2021).

Ogisi and Begho (2021) investigated the impact of that pandemic to farm households, given already their precarious situation in Nigeria, concerning achieving the SDGs of no poverty (SDG #1), zero hunger (SDG #2), good health and wellbeing (SDG #3) and decent work and economic growth (SDG #8). The findings of that study suggested that the COVID-19 pandemic posed a substantial threat to the attainment of SDGs and, in the long term, the government would need to mitigate this impact through targeted social protection programs and policies to ensure that the country is again on track to achieve the SDGs (Ogisi & Begho, 2021). In India, where most of the jobs are informal, containment measures severely negatively impact livelihoods and food security, according to a study conducted by Kesar et al. (2021).

The TSOs have a crucial role in addressing and mitigating the impact of the COVID-19 crisis on vulnerable populations (Noya et al., 2020), and they have worked with national government authorities and community volunteers to meet the social challenges (Allain-Dupré et al., 2020; Li et al., 2021). However, that crisis has affected them highly (Noya et al., 2020). In several countries, the governments have provided financial support to ensure the proper functioning of their services, like in Portugal (Allain-Dupré et al., 2020).

As an example, a survey conducted with 110 Mid-Size CSOs from the USA by Independent Sector (2020) shows that 83 per cent of entities had a decline in their revenues, 71 per cent reported a reduction in services or available operations, and 47 per cent had a decrease in employment. In addition, 55 per cent closed their offices, 67 per cent have furloughed employees (not working but still with provided benefits), 51 per cent have laid-off employees, and 30 per cent have reduced employees' pay and benefits (Independent Sector, 2020). The interviewees also ask the government to help them with additional loans, grant programs, payroll tax relief, and employee healthcare costs (Independent Sector, 2020). Another research performed by Social Economy Europe (Fiorelli & Gafforio, 2020) revealed that out of 274 Social Enterprises surveyed, 88 per cent had their operations affected by lockdown, and 71 per cent suffered an impact on employment. Lastly, a study conducted with Austrian CSOs showed decreased income and increased costs, the need to reorganise operations and human resources, and increased customer demands (Meyer et al., 2021).

In the crisis period, M. Kim and Mason (2020) claim the importance of effective financial management to protect TSOs from economic shocks. Their study showed that most of them were hit hard by COVID-19 and that arts organizations were hit harder than human service organizations because they often rely on gatherings to deliver their programs (M. Kim & Mason, 2020). Besides that, the lockdown makes them generally more vulnerable to economic shocks and the necessity to develop a more significant financial cushion for emergencies (M. Kim & Mason, 2020).

The organizations' ability to respond to external threats, such as COVID-19, is linked with resilience (Bailey & Breslin, 2021). That resilience is composed of three main factors, according to Linnenluecke (2017): (1) an adaptive business model, which allows rapid innovation capability and physical distancing by using remote or online work; (2) resilient global supply chains; and (3) employee strengthening concerning health and survival. Cardona and Campos-Vidal (2019) add the necessity to adjust the service offered when there is increasing assistance pressure in social casework due to ongoing socioeconomic changes in crisis times.

In addition to the leadership styles already mentioned, the pandemic scenario also highlighted the role of authentic leadership (Linnenluecke, 2017) because they problematize self-awareness and relational transparency, connected with technology and family interruptions (Iszatt-White & Kempster, 2019). These kinds of leaders know who they are and what they believe in; demonstrate transparency and consistency about their values, ethical reasoning and actions; develop positive psychological states such as confidence, optimism, hope, and resilience; and are widely known and respected for their integrity (Iszatt-White & Kempster, 2019).

Due to the effects and impacts caused by the pandemic, the leadership is crucial to maintaining a well-being environment at work, with a balance between management and employee interests, because it is necessary to restrict nonessential travel, have flexibility on different working arrangements (remotely), adequate resourcing, training and raise awareness and illness notification, establish a robust monitoring system, and implement emergency response procedures in case of an outbreak (Bailey & Breslin, 2021). The research performed by Chanana and Sangeeta (2020) exemplifies some additional activities adopted during the lockdown to engage the employees:

> …During this pandemic situation, organizations are evolving many engagement activities like online family engagement practices, virtual learning and development, online team building activities, webinars with industry experts, online weekly alignment sessions, team meet-ups over video conference for lunch, short online game sessions, virtual challenges and competitions, online courses, appreciation sessions, communication exercises, live sessions for new-skill training, online counselling sessions, recognition and acknowledgement session, webinars dealing with anxiety and stress, providing online guidance for exercise and meditation, social interactions in a virtual office, classrooms training modules digitally, e-learning modules, and many more creative learning sessions… (Chanana & Sangeeta, 2020, p. 1)

Due to social distancing, teleworking practices were forcibly adopted and showed advantages and disadvantages. The positive impacts are timing flexibility, work-family balance, job satisfaction, connection everywhere, and fixed costs reduction; however, the negative impacts bring to light the complexity of team communication, coordination and management, besides the lack of synergy and social and professional isolation (Abulibdeh, 2020). On the other hand, not every industry or activity can adopt remote work, but when it is possible, it needs to be accomplished by job autonomy, and teleworkers should have the potential for self-development and a great sense of achievement and efficiency (Abulibdeh, 2020).

Working at home and providing remote services drew attention to the need to accelerate actions aimed at rapid digital transformation and the adoption of Web Conference Systems like *Zoom*, *Microsoft Teams* and others by governments and organizations (Babu et al., 2020; Hacker et al., 2020). As per Appio et al. (2021), digital transformation has a relevant intersection with innovation processes and innovation in management, and considering TSOs, with social innovation too.

In order to facilitate the digital transformation, governments and organizations must invest in new technologies for connectivity, data infrastructure, digital platforms, and applications, even as the policymakers and leadership must establish lifelong learning programs to help workers better prepare, adapt, cope with, and be more resilient during that transition (Abulibdeh, 2020). To exemplify that transformation, one research on the usefulness of *WhatsApp* as a collaboration and communication tool shows a positive impact when applied to education, particularly in teamwork assignments with university students (Saide & Sheng, 2020; Urien et al., 2019).

The additional direct and indirect environmental benefits linked to remote working include: a decrease in noise pollution and road congestion, and savings in energy and material resources, such as less use of paper and plastic (Kylili et al., 2020), bringing up one positive impact of this crisis for reaching the SDGs related to climate change.

2.3.3. COVID-19 Pandemic in the Brazilian Third Sector

After being confirmed by the World Health Organization (WHO) as one global pandemic, the Brazilian Government edited a law containing measures to face the public health emergency (Lei No. 13.979 de 6 de Fevereiro de 2020, 2020) and the decree of essential services regulation, besides the creation of a nationwide Crisis Committee for Supervision and Monitoring of the COVID-19 Impacts (Decreto No. 10.282 de 20 de Março de 2020, 2020).

In the study performed by Mobiliza (2020), the major effects and impacts suffered by CSOs were related to decreasing fundraising, distancing, and difficulty in communication with the public served, drop in the active volunteers and the stress and overload of the teams. Conversely, this study also pointed out positive impacts, such as the acceleration of digital tools for use at work and more engagement and involvement of the team, besides the significant concentration actions in food distribution and hygiene products for the population affected by COVID-19 (Mobiliza, 2020). Furthermore, 60 per cent of interviewed organizations believe in increasing their services in a post-pandemic period, but 69 per cent of respondents indicate the need for resources to maintain operating costs and 46 per cent ask for greater civil society engagement to support their actions (Mobiliza, 2020).

The consolidation of information about the TSOs' actions realized by Escudero (2020b, 2021) pointed out that the Brazilian CSOs have been at the COVID-19 pandemic forefront. Moreover, they received nearly 300 million euros from the government and raised more than 700 million euros from donations from companies, banks, artists and TSOs. Besides that, they got almost 2.2 million euros more from individual donations and solidarity funds. Escudero (2020b, 2021) also presented a briefing on the main activities conducted by CSOs to fight against the effects of the pandemic in Brazil and the main gaps identified to be developed by the organizations to improve their actions (see Table 2.5):

Table 2.5 – Main activities performed and gaps identified by Brazilian CSOs

Activities performed	**Gaps Identified**
Playing prominent roles in disseminating qualified information about COVID-19 by creating portals with exclusive material about the pandemic, podcasts and information exchange on social networks such as *Facebook*, *Instagram*, *Twitter* and *WhatsApp* groups.	Joining efforts and acting together with other CSOs to form collaborative networks guarantee more visibility and reach to causes, facilitating access to public and private financial resources, optimising human, physical and structural resources etc.
Monitoring government actions by demanding fast and effective measures from political leaders, such as approving fundamental emergency laws, constructing field hospitals, purchasing equipment, etc.	The government takes advantage of CSOs' expertise in mediating and mobilizing voluntary work and the capacity for local insertion and community articulation for working together regarding innovation and adaptation in the face of adversities.
Creating fundraising campaigns for emergency aid, collecting medical supplies and protective equipment for overburdened hospitals, and supporting those with no other forms of social protection.	Readjusting the planned budget and diversifying sources of financial resources, including international support, is essential in pre- and post-crisis times, not depending on just one financier.
Directing the work and activities to combat the pandemic to vulnerable groups by providing emergency assistance or pressing authorities for targeted public policies.	Improving the training and use of Information and Communication Technologies (ICTs) and information dissemination reinforces links between CSOs and their stakeholders and visibility into their actions.
Reorienting their work from long-term projects to emergency actions, safeguarding their original missions.	Innovating measures to preserve the activities carried out and the employees' jobs in line with the specificities of the Third Sector to search for sustainability.

Establishing new forms of communication between CSOs and their stakeholders, focusing on communications and transactions over digital channels, like online meetings and events through virtual platforms, such as art shows on *YouTube*, collecting financial resources, crowdfunding (collective financing), punctual debates about specific subjects and live chats on varied themes.	Invest in scientific studies and research, with a quantitative and qualitative approach, on the impact of the pandemic on CSOs, and new ways of acting and analysis on how the actions developed in this situation can contribute to fostering public policies of all levels and areas.
Supervising the adequate execution of the Government's resources allocated to the pandemic.	Thinking of actions articulated with the State, complementing or filling gaps.

Source: Adapted from Escudero (2020b, 2021).

With the country passing through the second wave of the pandemic, the evaluation of the specialists had not been good at managing to refrain from the pandemic in some South American countries, such as Brazil and Peru, which continued to appear overwhelmed by COVID-19 (González-Bustamante, 2021).

Specifically in Brazil, Ochab (2022) claims that the president elected in 2018 adopted a critical and hostile attitude towards NGOs and imposed strict control over their activities, mainly in environmental action. Concerning health and the combat of the COVID-19 pandemic, the report produced by Human Rights Watch (2021) pointed out the President Jair Bolsonaro tried to sabotage public health measures aimed at curbing the spread of Covid-19 by downplaying the health risks caused by a coronavirus (Ochab, 2022). Since one of the tasks of NGOs and civil society, in general, is to critically evaluate the policies implemented by the authorities (Ochab, 2022), the TSOs were not considered a partner of the govern to mitigate the effects and impacts caused by the pandemic. Thus, the President made policy decisions that became the NGOs' life harder, such as trying to veto any financial support for TSOs to face the COVID-19 pandemic (Ochab, 2022).

2.3.4. COVID-19 Pandemic in the Portuguese Third Sector

After being confirmed by the World Health Organization (WHO) as the global COVID-19 pandemic, Portugal suspended events, closed schools and non-essential buys or unnecessary travels were forbidden, borders were closed, and non-urgent production was stopped before the third death registered from coronavirus in the country (Correia et al., 2020).

The Portuguese Government also launched a series of national and regional measures to help companies and other entities in the economy to overcome the effects of the COVID-19 pandemic on business and the development of new solutions (*COVID-19 | Medidas Portugal 2020*, 2021).

To support the social responses offered by the IPSSs, the Portuguese government, through Social Security, has developed specific support programs, such as "Adaptar Social +", "Adaptar Social + / Reativação e Reforço", and "Abertura Excecional de Equipamentos Sociais" (*Apoio Às Respostas Sociais*, 2021). Additionally, Social Security has published specific guides for opening assistance centres to beneficiaries and an integrated platform for monitoring social responses, which allows knowing the institutions that need immediate intervention or help in times of COVID-19 pandemic crisis (*Apoio Às Respostas Sociais*, 2021).

Therefore, financial support was provided to SEOs that offer social aid to vulnerable groups, ensuring the continuity of their services throughout the crisis (Allain-Dupré et al., 2020). Lisbon city, for example, increased the Social Emergency Fund for families and created a network of volunteers to support the tasks of the most vulnerable sectors of the population (older and disabled people etc.), including shopping for food and medication, pet care and maintaining social contact for preventing or detecting cases of domestic violence and loneliness, for instance (Allain-Dupré et al., 2020).

In partnership with NOVA SBE Data Science Knowledge Team Centre, the NOVA SBE Leadership for Impact Knowledge Centre launched a questionnaire to assess the Impact of COVID-19 and the State of Emergency on Social Organizations in Portugal (NOVA School of Business & Economics [NOVA SBE], 2020). The results, consolidating about 232 respondents, are summarized in Table 2.6:

Table 2.6 – Effects and impacts caused by COVID-19 on the SEOs and needs pointed out by them

Effects and Impacts suffered	**Needs pointed out**
67 per cent cancelled face-to-face meetings, and 62 per cent adopted teleworking measures.	Supporting the organization for teleworking, such as good practices, software etc., and use of technology.
77 per cent perceived a decrease in their revenues (provision of services, fundraising and donations activities, and monthly fees or membership fees).	Creating specific lines of credit for social organizations.
51 per cent reported that they had to close totally or partially their physical operations due to containment measures.	Creating clarification sessions on the legislative measures that are being published.
	Provisioning personal protective equipment for employees.

45 per cent had an increase in costs, partly due to protection, disinfection and Safety Equipment, and increased expenses associated with food. But even with high prices, they are having difficulties acquiring protective equipment.	Expanding tax deadlines and increasing social security contributions.
60 per cent believed they would not have to fire employees, but 43 per cent had a decrease in volunteers.	Creating online training sessions on treasury management, communication in a crisis, team management and exploration of new business opportunities.
80 per cent had to finish some activities that were open to their users before, such as: Day Centres, Nurseries, Preschools, General Service to the Public, Home Visits, Professional Training and CAO (Centre for Occupational Activities), CATL (Centre for Leisure Activities), CAF (Family Support Centre), Medical Consultations (Psychology, Physiotherapy), Classes, Lectures, Workshops, Solidarity Stores, Universities Senior, Social Spas, Cultural Events and Activities developed in Organizations of Beneficiaries (Schools, Hospitals, Prison Facilities).	Developing partnerships with other social organizations to develop new social responses.
	Creating partners'/suppliers' networks, such as collaborative models for sharing goods or shopping bags.

Source: adapted from NOVA SBE (2020).

Remarkably, a large proportion of responses (65 per cent) indicate an inexistent impact or a high degree of uncertainty about the impact of financial support from the government. Additionally, 78 per cent of the entities recognized a social and economic crisis concurrently with the increase in poverty in the post-pandemic period (NOVA School of Business & Economics [NOVA SBE], 2020).

An exploratory study conducted by UCP and CNIS from April through July 2020 shows the impacts caused by the COVID-19 pandemic in 329 Portuguese IPSSs and their users, based on four main goals: (a) Mapping the containment measures adopted by SEOs to tackle the COVID-19 pandemic and identify its impacts on management and internal performance; (b) Characterizing the impacts of the pandemic on the needs of the IPSSs' users; (c) Systematizing and giving visibility to mobilized resources and the innovative responses adopted by SEOs to address the needs of their users; and (d) Identifying the needs of the Portuguese IPSSs to respond to the current moment of combating the pandemic (Bragança et al., 2021). The study results are detailed in Appendix E. There are many recommendations to the Portuguese government and IPSSs (Bragança et al., 2021), as shown in Table 2.7.

Table 2.7 – Recommendations to the Portuguese Government and IPSS

Recommendations to the Portuguese Government	**Recommendations to IPSSs**
Focus on public policy priorities, equity and justice issues and promoting the adjustment of public policies, with integrated strategies between the social and health sectors.	Maintain security protocols, including COVID-19 tests, personal protective equipment, and physical distancing.
Improve institutional articulation with IPSSs through a more direct and transparent transmission of guidelines and good practices.	Improve user access to technology, including providing devices and developing strategies for their use.
Strengthen the efficient management of IPSSs human resources, creating better conditions and remuneration for hiring and retaining people and job flexibility for substantive learning and reflective supervision.	Take care of the health and human well-being, remunerated and voluntary resources, such as, for example, providing opportunities for specialized support to mental health needs.
Develop articulated and centralized responses to overcome fluctuations of human resource needs, with specialized technical personnel and competencies to deal with a pandemic.	Maintain peer learning and sharing practices between IPSSs and cooperate with other key territory actors (municipalities, parish councils, etc.).
Develop further research to improve knowledge on the effects of the COVID-19 crisis and the post-pandemic future.	Leverage the image and knowledge of the sector to public opinion, providing higher-level organizations and IPSSs the means and skills of communication with the media and society.

Provide Cooperation Agreements with greater flexibility, particularly concerning human resources, social responses and State co-contributions in the impossibility of the users' co-participation due to a reduction in income and the good sharing practices.	Continue creating and implementing innovative initiatives and alternative ways of responding to the needs that emerged with the pandemic.
Create financing measures that solve IPSSs cash flow and support financial framework issues that allow increasing expenses, such as those arising from the need for the permanent purchase of personal protective equipment or the improvement of the physical conditions of the institutions' spaces.	Support the creative mobilization of communities, promoting their participation and organization.
	Support the role of higher-level organizations with national or district representation, giving them greater power and enhancing their capacity for dialogue with public authorities in defining better measures for the sector.

Source: adapted from Bragança et al. (2021).

2.3.5. Crisis Management Process

Crisis Management (CM) refers to how appropriate the organizational response (or lack of response) influences post-crisis outcomes for the entity involved in the crisis events (De Blasio & Veale, 2009), meaning a call for effective method application and leadership action (Nathanial & Van der Heyden, 2020). As a divergent range of different response options is used, understanding the respective influence of each approach on beneficiary perceptions of the organizations is critical to minimize any negative impact or maximize positively those to contribute to prominences, such as trust and a good impression about its capacity to manage crisis events (De Blasio & Veale, 2009).

Bedenik (2020) defines CM as an activity aimed at managing a dangerous situation whose signals occur early but no one sees them, representing planning and implementation measures to secure the fundamental goals of a particular process or activity. Thereby, the process offers answers on how to deal with the crisis: (a) how to avoid it, (b) how to measure it when it is underway, and (c) how to get out of it (Bedenik, 2020). Therefore, the process should be a tactical and reactive response to crises (Jaques, 2007).

Regarding the existing crisis management approaches, Vašíčková (2019) elaborated on the consolidation of frameworks until that time (see Appendix F); however, the author did not consider the publication of the first version of the Crisis Management Relational model proposed by Jaques (2007). According to Vašíčková (2019) study, there are reactive and proactive approaches, and the latter ones are better for organizations because they allow to know all the phases of the crisis management process and to prepare the entities when the crisis hits. Erten (2021) reinforces the importance of effective, holistic and proactive crisis management systems and how these processes have been relevant to all countries facing the global COVID-19 pandemic. For example, the model proposed by Jaques (2007; 2010) is considered a proactive approach because it comprises preventive phases.

According to Jaques (2007), there are several models in the literature, from linear to non-linear constructs; however, his model emphasizes that the elements should be seen as "clusters" of related and integrated disciplines, not as "steps" to be undertaken sequentially. That model comprises four significant elements: crisis preparedness, crisis prevention, crisis incident management and post-crisis management, as shown in Figure 2.2.

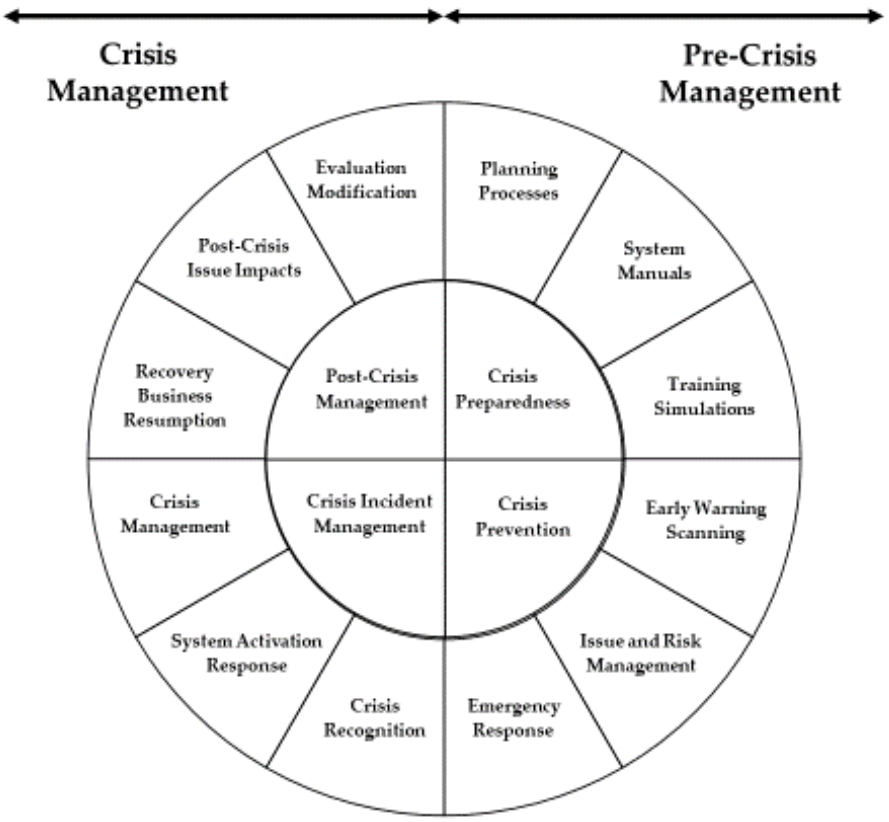

Figure 2.2 – Relational Model of Crisis Management
Source: Jaques (2007, p. 150).

While the prevention crisis and crisis management stages have an apparent temporal relationship, their elements may overlap simultaneously, and all the elements contemplate processes and recommendation actions, which are detailed in Table 2.8:

Table 2.8 – Elements of the Relational Model of Crisis Management

Phase	Process contemplated
Crisis Preparedness	Assigning roles and responsibilities of establishing process. Infrastructure, equipment, "war rooms", resources and documentation needed; and familiarization programs, testing, table-top exercises and live simulations.
Crisis Prevention	The processes of warning and scanning include audits, preventive maintenance, issue scanning, social forecasting, environmental scanning, anticipatory management, and future studies. Identification, prioritization, strategy development and risk management implementation. Infrastructure, documentation and training for emergency response.
Crisis Incident Management	The transition from emergency, objective assessment, and early recognition. For example, the activation process, effective call-out mechanisms, availability of backups, and systems redundancy. The strategy selection and implementation, damage mitigation, stakeholder management and media response.
Post-Crisis Management	Operational recovery, financial costs, market retention, business momentum, share price protection, and reputation maintenance. Post-crisis issues include inquests, judicial inquiries, prosecution, litigation, reputational damage, and media scrutiny. Root cause analysis, management assessment, process review, and change implementation are evaluated or modified.

Source: Adapted from Jaques (2007).

As per Jaques (2007), the best way to manage crises is to understand and address issues in the prevention and post-crisis management phases, in which the learning stage provides early warning and improved crisis preparedness for other organizations.

Three years later, that same author published a minor update for the model inserting a description of “Effective Crisis Mgmt” in the centre of the framework (Jaques, 2010), though without any new conceptualization of the very crisis management process previously proposed by himself. Vašíčková (2019) eventually modified the presentation of that Jacques’s 2010 version without changing the content either, as depicted in Figure 2.3.

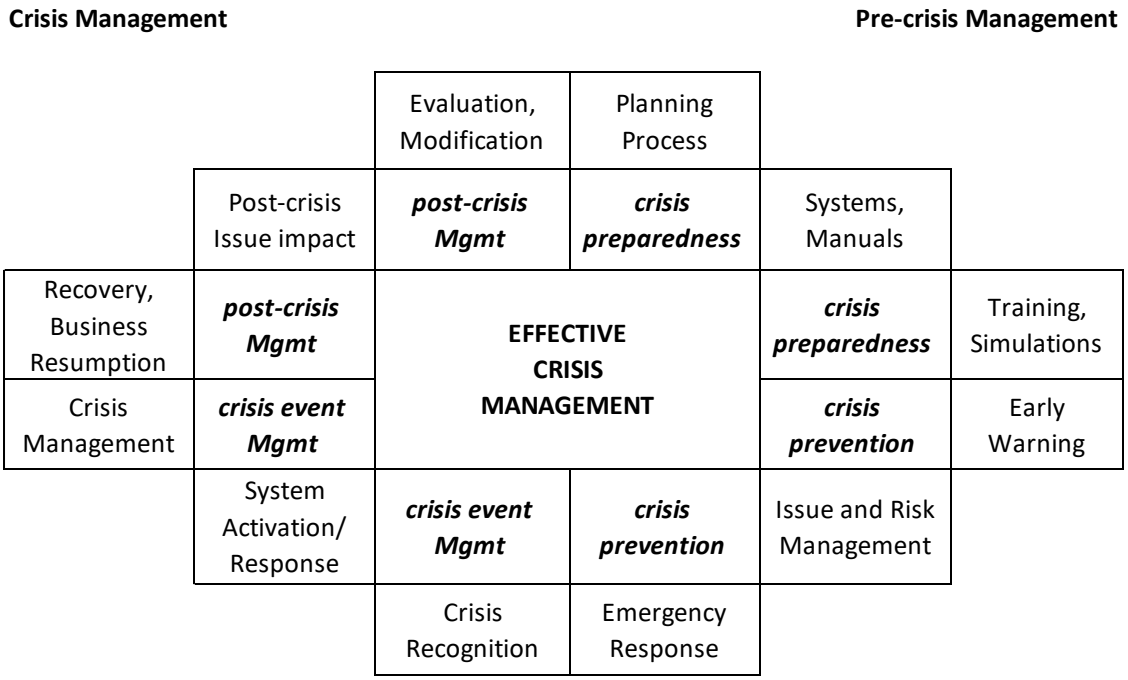

Figure 2.3 - Crisis Management process - modified from Jaques (2010)
Source: Vašíčková (2019, p. 70)

Similarly, Coombs (2019) and Coombs and Laufer (2018) say that Crisis Management involves four interrelated factors: prevention, preparation, response and revision, which are incorporated in a commonly used three-stage approach for describing Crisis Management: pre-crisis phase (prevention and preparation), crisis phase (response), and the post-crisis phase (learning and revision). Despite being more succinct, their essential Crisis Management construct is similar to the model proposed by Jaques (2007; 2010).

Coombs and Laufer (2018) still identify that: (a) in the pre-crisis phase is fundamental the implementation of the risk assessment process; (b) in the crisis stage, it is crucial to monitor the antecedents and consequents of the organization's reputation to measure the damages that will take place and establish an apology and compensation system to mitigate the damages previously mentioned; and (c) in the post-crisis moment, the relevance of organizational learning, the implementation of changes, and the needed reviews of the crisis management process.

During the COVID-19 pandemic period, some authors proposed circle and non-circle crisis management models or frameworks based on resilient strategies (activities, processes, practices and clues) to deal with the effects and impacts caused by the crisis. Some of them were focused-on characteristics, skills and roles of leadership as a crucial decision-maker when the crisis hits. In subsection 2.3.6, the main attributes of active leadership in this moment of crisis are explained, and in subsection 2.3.7, resilient strategies are described, and frameworks developed so far are mentioned.

2.3.6. Crisis Leadership

In addition to the characteristics of leadership that works in the third sector, already highlighted in subsection 2.1.3, three attributes are emphasized and divided into personal characteristics, mental aspects and social skills that make up those soft skills.

As personal characteristics, leaders need to be good decision-makers (Al-Dabbagh, 2020; Motoc, 2020), remain themselves (Nathanial & Van der Heyden, 2020), act with transparency, lead by example and be held accountable (Wardman, 2020). They must also show self-controlling, honesty, patience, spirituality, ethics, optimism, resilience and distress (Al Eid & Arnout, 2020).

The mental aspects involve knowledge, experience, intelligence, promptitude and ability to solve problems (Al Eid & Arnout, 2020), the demonstration of competence and commitment to get credibility and trust (Wardman, 2020), to maintain the capacity to stay objective, independent, and trust own instincts and talents (Nathanial & Van der Heyden, 2020).

Regarding social skills, the leadership needs to be attentive, empathic motivational, communicative and flexible (Motoc, 2020; Wardman, 2020) in order to have charisma and the ability to influence, create positive relationships and trust, but also courage when facing confrontation, and act with altruism, cooperation, and support to the team (Al Eid & Arnout, 2020). Additionally, leaders should be open to receiving feedback and criticism, admitting mistakes and establishing networks with all the stakeholders (Nathanial & Van der Heyden, 2020; Wardman, 2020).

Throughout the crisis process stages, leaders assume essential roles. In the planning and preparing phases of the crisis incident, their first action should be to study the crisis dimensions, thoroughly and analytically determine its causes and objectives, describe its manifestations, adopt methods to deal with it, and elaborate effective planning to solve it (Al-Dabbagh, 2020; Al Eid & Arnout, 2020; Wardman, 2020). After building one or multiple scenarios (Nathanial & Van der Heyden, 2020), the leadership must choose an adequate strategy and communicate it (Hao et al., 2020; Motoc, 2020; Nathanial & Van der Heyden, 2020).

If the prevention phase has not been handled, as Jaques (2007) advises, the management operations rooms (Al-Dabbagh, 2020) and the Crisis Management team can be established during the operation of a crisis incident phase (Al-Dabbagh, 2020; Hao et al., 2020; Pavlatos et al., 2021). In this phase, it is still vital to reinforce the internal and external communications (Al-Dabbagh, 2020; Hao et al., 2020), provide a clear, coherent, concise and comprehensive direction, emphasise efficacy, conduct dynamic risk assessments (Wardman, 2020), and delegate authority and decentralization (Al-Dabbagh, 2020). It is also necessary to interact and provide constant information, advisory counselling, and follow-up to the Crisis Management team (Al Eid & Arnout, 2020).

In that phase, leaders need to deliberate efficiently and quickly (Thürmer et al., 2020) and maintain a strict network with all the stakeholders to remind them of the purpose and results expected and achieved, the contingencies resourced, the progress or retreats (Nathanial & Van der Heyden, 2020). The leadership must keep one team focused on fighting the crisis whilst another looks towards the exit and the post-crisis for evaluating the process, admitting mistakes, learning, and adapting to avoid a similar crisis (Nathanial & Van der Heyden, 2020).

2.3.7. Resilient Strategies

There are several meanings to resilience, but looking at the organizational theory perspective, it means the organization's ability to absorb the shocks caused by an unpleasant experience and not only recover and survive but also means it thrives when it encounters resistance (Motoc, 2020; Seville et al., 2008; Teo et al., 2017; Torres et al., 2019; Vogus & Sutcliffe, 2007). Because of that, several other authors did not restrict the role of leadership only to the adaptation of Human Resources Management (HRM) practices but also to adjust all the other organizational processes, including the culture and stakeholders' management.

For instance, "The COVID-19 Management Framework" proposed by Hao et al. (2020) focused on offering anti-pandemic strategies to manage the effects and impacts caused by COVID-19 in the tourism and hospitality sector in China. Also specific to that sector, Pavlatos et al. (2021) researched five categories of crisis management practices in the Greek hotel industry during COVID-19 to minimize the impacts caused by the pandemic. Motoc (2020) studied the relationship between crisis management and strategic planning to lead the crisis in restaurants in Romania. Lastly, A. Huang and Jahromi (2021) proposed a conceptual framework of resilience-building strategies for the service industry using the Dynamic Capability Theory. Despite being developed for firms in general, hotels or restaurants, these studies can also be applied to other sectors of activity because they present resilient strategies tailored to the recent pandemic. A summary of the strategies adopted is described below and shown by the organizational process.

The organizational culture must incorporate and stimulate innovation capacity to respond to crises needs. The more decentralized the power structure, the more proactive and creative the environment (A. Huang & Jahromi, 2021; Motoc, 2020). That disruptive environment will be essential to think about the business model transformation in order to develop new or personalized products/services when necessary, asset sharing to create value for peers and customers, and adoption of a collaborative ecosystem to provide innovation, co-creation and manage better intangible and tangible resources (A. Huang & Jahromi, 2021).

Additionally, it is crucial that long-term strategic planning addresses the threats and weaknesses as well as opportunities and the strengths of the organization integrated with crisis management planning, i.e., the short-term process during a crisis (Motoc, 2020) and establishing a responsive and efficient Standard Operating Procedure (SOP) or contingency/disaster plan outspread from it (Hao et al., 2020).

Continuing to provide services during COVID-19 made the organizations disinfect the whole service procedure, monitoring pandemic contagion based on official statements and governmental references (Hao et al., 2020). In addition, the organizations had to invest in driving digital transformation by using new technologies that reduce contact with users and daily internal and external communication (Hao et al., 2020; Pavlatos et al., 2021). Finally, digital marketing implementation and other artificial intelligence tools helped the organizations to promote new products or services and make special offers with greater capillarity and agility, adhering to all health protocols and providing maximum safety events and activities (A. Huang & Jahromi, 2021; Pavlatos et al., 2021).

The intermittent lockdowns forced the organizations to reduce or suspend their activities (Rigotti et al., 2020; Sorribes et al., 2021), causing economic crisis and global recession (Kang et al., 2020; Ruiz & Stupariu, 2021), leading organizations to revenues declining, costs increasing and cash flow decreasing (Bragança et al., 2021; Meyer et al., 2021). Therefore, the organizations had to apply self-save strategies to ensure and monitor cash flow, reduce non-essential costs and make prompt adjustments, encourage mutual support with stakeholders to decrease the fees, offer a discount for supplies, and provide pandemic prevention materials (Hao et al., 2020).

However, internal financial adjustments were not always possible or sufficient. Therefore, the entities had to seek financial aid from government agencies (Hao et al., 2020) to support the current expenses that have increased because of the mandatory implementation of health protocols, as well as ask for grace period on tax payments, requests for employment (salary) subsidy for employees' shift work, demand for low-interest rate bank loans with an extended payment period, as well as a reduction on VAT (or other taxes) over products and services (Pavlatos et al., 2021).

On the other hand, the economic effects reached the workers too. Institutions had to reinforce social responsibility by the maintenance of permanent contracts when possible, adopting occupational health practices and implementing social benefits to compensate for the stress of working at home, in a noisy family environment and for longer hours (Sorribes et al., 2021), ensuring the physical and psychological well-being (Hao et al., 2020).

As labour costs represent a significant expense, organizations had to reduce non-essential labour costs, cut down low-performance staff, retain multi-task jobs, reduce workdays and hours, and use annual leaves (Hao et al., 2020). Other organizations implemented unpaid vacations, laid off employees to reduce the labour force, froze pay rates, replaced highly paid employees with new low-paid employees and increased outsourcing (Pavlatos et al., 2021).

In order to meet the internal demand for buying products and protective equipment and offer services, the entities had to optimize the procurement and distribution chains (agility, capacity and risk mitigation of inventory) and use Enterprise Resource Planning (ERP) or smart systems for fetching information sharing (A. Huang & Jahromi, 2021).

Even though crises situations also affect TSOs, a past study conducted by Spillan (2003) claimed that these organizations were far from having established crisis management processes, despite the fact that good management of bad events can help create confidence, increase the organization's credibility, get workers commitment to identify potential crises and to show the relevance of associating crisis management with the risk management process.

Therefore, TSO's risk management should be viewed as a process in which an organization identifies and assesses the significance of risks and engages in preparatory activities to enable the organization to avoid and mitigate those risks (Tait, 2021). Thereat, crisis and risk management together are essential to give information about the crisis antecedents and predict and forecast actions to minimise potential effects on TSOs, which, associated with strategic planning, assure proactive crisis management (Preble, 1997; Sax & Andersen, 2019; Spillan, 2003).

By the time of publication of this study, and to the best of our knowledge, no crisis management tool for TSOs had yet been found in the existing literature; notwithstanding, Hutton et al. (2021) and Searing et al. (2021) studied resilient strategies adopted by TSOs in facing the COVID-19 pandemic threat along with natural hazards, such as a hurricane in New Orleans, USA, segregating them into processes and resilient tactics. In the same vein, Searing et al. (2021) believe that COVID-19 will cause an explosion of the literature regarding resilient strategies to face the effects caused by the global crisis because they define resilience as the "ability to withstand adverse conditions while still delivering services".

Both references mentioned the importance of advocacy for policy change towards local and state governments on behalf of their users and their critical role in informing their beneficiaries about the pandemic's impact and government response (Hutton et al., 2021), as well as showing the TSOs importance with public agents and legislators directly responsible for the budget impasse and its transfer (Searing et al., 2021).

The TSOs are often highly sought after to solve social and economic impacts in crises like unemployment, hunger and financial support. Therefore, the TSOs' leadership needs to strengthen the relationship with the board (Hutton et al., 2021; Searing et al., 2021) to make fast investment decisions. In some cases, the TSOs leaders can assume personal debts by taking out mortgages on their homes to settle the payroll (Searing et al., 2021).

Despite keeping from dismissing personnel, TSOs had to take some measures to shrink costs, such as staff downsizing, reduction of hours and payments, lay-offs, postponement of hiring, recruiting new volunteers (Hutton et al., 2021), postponing staff payments or not liquid them, negotiating extra hours with workers and unpaid volunteers, and adopting non-monetary rewards (Searing et al., 2021).

Due to contagion risk and work overcharge, some studies identified that mental health problems were raised (Bragança et al., 2021; Mobiliza, 2020), causing human resource managers to address burnout as well (Searing et al., 2021).

In addition, TSOs needed to put in place sound financial management, closer monitoring of the cash flow, cut or reduce ancillary costs, such as travel and unnecessary training, and sell assets for increasing cash while looking for new fundraisings, such as getting flexible operating grants from private funders, asking for governmental reimbursements and adopting revenue portfolio diversification (Hutton et al., 2021; Searing et al., 2021).

TSOs had also to realign strategies to fit an expanded mission orientation, recruit new partners (public, private or other TSOs) or still merge programs, projects and services to leverage the offers to provide food, financial assistance, medicine and other basic needs to supplement or complement public services for vulnerable users (Hutton et al., 2021; Searing et al., 2021). But these organizations also had to promote remote counselling and advising on diverse issues (health and nutrition, personal finances, legal support and therapy), promote virtual learning opportunities, recreational classes, and artistic performances to engage users, developing new services that could be adapted remotely (Hutton et al., 2021).

For the existing services, TSOs maintained the capacity, increasing the waiting list, protecting core services and reducing service quantity or quality when necessary (Searing et al., 2021), but providing essential services in person, especially to medically fragile or vulnerable people, depending on volunteer support and availability of Personal Protective Equipment (PPE) from the available TSOs resource base, as well as cancelling or suspending programs that could not be adapted remotely (Hutton et al., 2021). In addition, TSOs enhanced external communication (Hutton et al., 2021) and altered messaging to extend the audience and involve community members in facing the crisis (Searing et al., 2021).

Remarkably, the framework proposed by Hutton et al. (2021) pointed to the community's resilience to participate in emergencies and its ability to moderate demand for services but provide volunteers to support TSOs in fulfilling their roles during a pandemic crisis or natural hazards.

Further contribution comes from social entrepreneurship in the sport, which encourages proactive collaboration to lead to co-creation value (Ratten et al., 2021) through strategic alliance by diversified stakeholders for developing successful innovations and identifying new opportunities to change society positively (Babu et al., 2020). It means creating a positive social impact on society (Austin et al., 2006), besides encouraging the development of crisis management techniques to solve the problems caused by the COVID-19 pandemic (Ratten et al., 2021).

CHAPTER 3

Methodology

Since “Phenomenological Research” is an investigation strategy in which the researcher identifies the essence of human experiences concerning a phenomenon (Creswell, 2010) according to subjects’ perspectives (Brinkmann & Kvale, 2015), the phenomenological type of the present thesis approaches qualitative exploratory research. Thereby, taking into account the Crisis Management Theory, this study aims at exploring and understanding the meaning of the social and economic effects caused by the COVID-19 pandemic on Brazilian and Portuguese TSOs and how they keep on providing social impacts to their beneficiaries, based on those TSOs’ perspectives, in order to answer the following research questions: “How can TSOs cope with crises using a crisis management approach?”

Phenomenology has been used by several authors in search of understanding and interpreting the experiences concerning a phenomenon, such as those regarding workers from a particular environment, like nurseries (McMullan et al., 2018), educational settings (Cilesiz, 2011; Fazli et al., 2018; Hall et al., 2016), or healthcare (Luna-Meza et al., 2021) and chronic disease therapy (García-Sanjuán et al., 2018). That methodologic approach has also been adopted to interpret the effects caused by the COVID-19 pandemic, such as those lived by teachers in Turkey during the pandemic crisis (Aytaç, 2021), pregnant women in Iran (Mortazavi & Ghardashi, 2021), infected people in Iran (Jesmi et al., 2021; Moradi et al., 2020) and sentiments and recovery of the hospitality sector in the United Arab Emirates (Vij et al., 2021). Therefore, it is an adequate methodology to be applied in this qualitative research.

In order to fulfil this research topic, primary and secondary goals have been established. The primary goal is to propose a crisis management model to be applied by TSOs during public health pandemics or similar crises. The secondary goals seek to highlight the information needed to support the achievement of the primary goal, bringing up:

- The social and economic effects and impacts caused by the pandemic that stood out during that crisis time;
- The positive social impacts that could be generated or maximized, and the negative social impacts that could be minimized due to the social and economic effects caused by the pandemic;
- The resilient strategies adopted by the TSOs for survival and sustainability during the pandemic period, considering the crisis management theory; and
- The lessons learned by the TSOs to surviving and overcoming the pandemic period.

Thereby, the idea is to identify how the organizations manage the social and economic effects caused by the COVID-19 pandemic and what they do to maximize the social impacts on their beneficiaries or minimize the negative ones since these beneficiaries are also negatively impacted by the pandemic effects. Hence, from the Relational Crisis Management Model that Jaques (2007) proposed, this thesis intends to cover the coloured areas shown in Figure 3.1 as its secondary goals.

To gather the effects and impacts caused by the COVID-19 pandemic on Brazilian and Portuguese TSOs, and the actions and impacts developed by them during the crisis and post-crisis periods, in-depth semi-structured interviews were carried out to obtain an open conversation about the theme, guided to semi-prepared questionnaire (Brinkmann & Kvale, 2015; Rubin & Rubin, 2012). The content analysis of the findings obtained from these interviews and the existing literature review is the basis for the proposed crisis management model to be applied by TSOs in global crises such as the COVID-19 pandemic.

This chapter shows the conceptual framework adopted as a basis for this qualitative research, describes the interview protocol and the complementary document built to be approved by the Ethical Commission from Iscte – University Institute of Lisbon, the criterion for selecting the Portuguese and Brazilian TSOs and information on the interviewed organizations. This chapter also details the interviews, the content analysis and the methodology used to propose the new crisis management model.

3.1. Conceptual Framework

As far as this thesis is concerned, the good practices and crisis management models from studies on subjects described in the literature review were considered in the benchmarking. However, the framework chosen was that developed by Jaques (2007) due to be conceptual and to make use of proactive and cyclical crisis management approach based on an extensive model of organizational processes, and not just from a single perspective of leadership, decision-making or health and safety activities, for example.

In the following Figure 3.1, the rose colour represents the specific economic and social effects and impacts suffered by TSOs due to global economic and social effects and impacts caused by the COVID-19 pandemic. Since the pandemic also shows that the contagion may vary from the incident stage to the post-incident phase, depending on the spread of contagion level, those effects and impacts transit from one step to another quickly, so both grades should be considered.

The literature review explains that many global effects and impacts reach individuals and communities. Thus, the organizations will react to those circumstances to mitigate negative situations. Society will get help to survive in that period, sometimes looking for the TSOs to support it. Therefore,

the TSOs will have to develop many resilient strategies to seek sustainability, adjust the services offered, create new social responses and improve their internal processes, represented in light blue in Figure 3.1. Finally, the dark blue layer represents the social impacts promoted by TSOs on their beneficiaries, users, participants or clients, and other individuals, communities or organizations that ask for help.

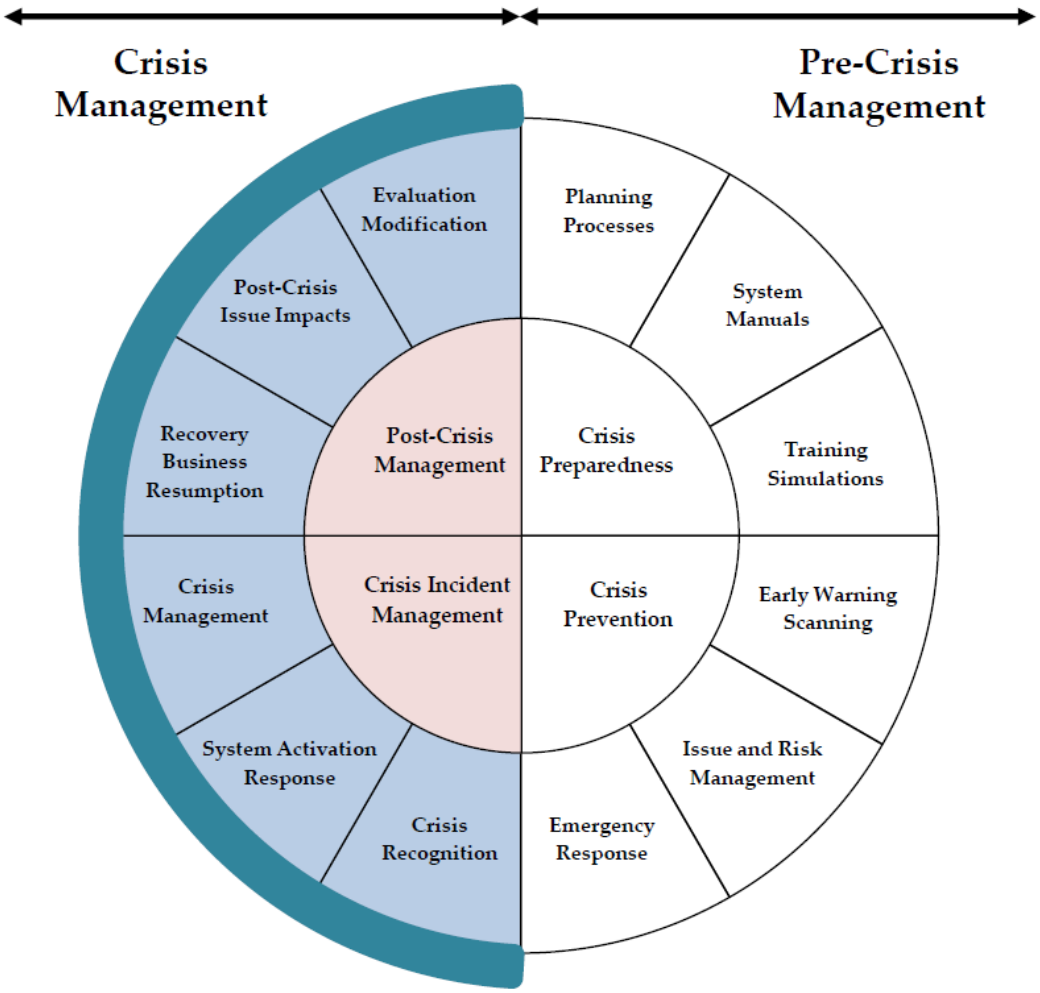

Figure 3.1 – Adapted Relational Model of Crisis Management
Source: Adapted from Jaques (2007).

Subtitle:
- Effects and impacts suffered by TSOs
- Resilient strategies adopted by TSOs
- Social impacts promoted by TSOs

Indeed, the effects caused by COVID-19 impacted everyone, and the actions implemented by TSOs, in conjunction with those mapped in the literate review regarding the resilient strategies to deal with the pandemic, provide feedback to the proposal of a crisis management process. Therefore, the study of the effects, impacts and resilient strategies adopted by TSOs, in the absence of structured crisis management processes contributes to the development of the methodology of this research and, consequently, to the achievement of the secondary and primary goals established herein.

3.2. Interview Protocol

As per Brinkmann and Kvale (2015), the conduction of an interview inquiry should consider seven stages: thematising, designing, interviewing, transcribing, analysing, verifying and reporting. The stages formulated by these authors can be described as follows:

- Thematising the research to formulate the investigation purpose and the theme conception to be investigated before starting the interviews;
- Designing a study plan before the interviews to attain the intended knowledge, taking into account the moral implications of the research;
- Interviewing based on an interview guide and a reflective approach of the sought knowledge and the interview context, also considering the interpersonal relationship of the interview situation;
- Transcribing the oral speech to written text to prepare the interview material for analysis;
- Analysing the transcribed material based on the purpose and topic of the investigation and nature of the interview material;
- Verifying the validity, reliability and generalizability of the interview findings, where reliability refers to how consistent the results are, and validity means whether an interview study investigates what is intended to be investigated; and
- Reporting the study's findings and the methods applied in a form that lives up to scientific criteria considering the investigation's ethical aspects and results in a readable reading.

The first two stages were developed along with the construction of the interview protocol. The interviewing and transcribing stages are described in section 3.4, and the interview analysis and the verification of validity, reliability and generalizability are presented in sections 3.4 and 3.5. Finally, CHAPTER 4 presents the findings and discussion.

The interview protocol was developed based on the literature review about the topic and the recommendations related to in-depth interviews (Brinkmann & Kvale, 2015; Marshall & Rossman, 2016; Rubin & Rubin, 2012; Symon & Cassel, 2012). The Conduct Code from Iscte – University Institute of Lisbon (2016), which establishes specific rules applied to academic work in the University's research programs, was also considered. It was divided into blocks, as shown in Appendix G.

The first block of the interview protocol presented questions regarding the interviewee's identification and relationship with the organization (time working for the organization, functions performed and current position), the activities and goals achieved by the TSO, its primary funding sources and the current institution's beneficiaries. The second block was built with questions related to the effects and impacts caused by the pandemic, as perceived by the institution and the interviewee(s). The third block was composed of questions about the existing processes regarding those four stages of the Crisis Management model proposed by Jaques (2007), but precisely on what the TSOs did during the crisis and post-crisis phases to maximize the social impacts and minimize the negative ones, as well as the main adopted changes or those that had to be created or abandoned during and after the pandemic period, respectively.

The focus on crisis and post-crisis stages is meant to observe differences due to variations in the infection waves and their effects in the two countries. Lastly, what learned lessons would the interviewees like to share with other leaders or their experiences on the phenomena. The last question was open for the interviewer to provide any additional information it might.

The exploratory interview protocol was open and semi-structured because the interview sought to obtain descriptions and interpretations from the interviewees on the meaning of the described phenomena, i.e., the effects and impacts caused by the COVID-19 pandemic and the actions performed by their organizations to maintain themselves sustainable. Therefore, there was a sequence of themes to be covered and suggested questions, but, at the same time, there was an openness to changes in sequence and question forms to follow up on the specific answers given and the stories told by themes, as suggests Brinkmann and Kvale (2015).

The form containing the research proposal, the interview protocol built, and the informed consent and debriefing terms to be sent to the TSO's participants were previously (on June 9th, 2020) submitted for evaluation by the Iscte's Ethics Committee. The ethical approval from the Commission containing their final opinion was received on July 10th, 2020 and is available upon request.

3.3. Selection of organizations

Several studies contain the COVID-19 pandemic impacts on TSOs, regarding, for example, labour allocation and economic movement, but there is not a complete and available organizations list with the number of employees, received and executed revenues, and so on. There is not a comprehensive source of research for selecting organizations and facilitating criteria applications such as size, staff or activity sector.

Some websites consolidate their associated TSOs by types or categories, such as the Brazilian Association for NGOs (ABONG), which represents only Non-Governmental Organizations, and GIFE

(Group of Institutes, Foundations and Companies), which works with TSOs and Companies of the Second Sector that invest in TSOs. Some representative associations of categories even ask organizations to enrol on website registration to achieve a more reliable mapping of the sector, but the adherence is still modest.

Although IBGE and IPEA have databases of organizations, the first one works on private statistics only and does not disclose the list containing the composition of the organizations considered in its studies. And the second one, even though public, does not include comprehensive registration data that could allow access to organizations' names, addresses and types.

According to a consultation carried out in May 2021 by IPEA (2021), there were about 782 thousand TSOs, whereas the only official and consolidated list available by the Brazilian Government comprises just about 20 thousand organizations (Ministério do Desenvolvimento Social, 2020), i.e., only 2.6 per cent of that IPEA's estimate. In addition, it is relevant to express that organizations' representatives keep the records on the IPEA website, but there is no conference stage to check or correct them because there are alerts on the system page to fulfilling the lacking information in many registers. On the other hand, the list obtained from the Brazilian Social Development Ministry brings the e-mail contact, besides all other information, which facilitates the search for entities' websites, sometimes from the organization' name that composes the e-mail address.

Fortunately, there is a specific TSOs registration in Portugal because the Portuguese Social Security Institute keeps a record of all the entities officially registered as Mutual, IPSS, Cooperative and House of People. However, although these sorts of institutionalized organizations are recognised, they represent nearly 10 per cent of the total existing TSOs in Portugal, according to the numbers shown by Suspiro (2016) and Quintão (2011).

Therefore, due to the absence of complete official records for Brazilian and Portuguese TSOs, as well as the diversity of statutes between these countries, it was necessary to create a criterion for collecting and selecting the organizations to be invited for interviewing, considering the categories that line up the Portuguese and Brazilian Third Sectors (see Appendix C and Appendix D). This criterion comprised the following steps:

Phase 1: Existence of a complete official record at the public governmental base, as guided by Appe (2015).

In Brazil, there is the National Register of Social Assistance Entities (CNEAS) organised by the National Secretariat for Social Assistance (SNAS) of the Ministry of Citizenship (Ministério da Cidadania, 2020a). According to that SNAS, the CNEAS means (free translation from the original text in Portuguese):

> "…a management tool which stores information about organizations and assistance offerings operating in the national territory. Under the responsibility of the public administration, it allows for the rapprochement between the State and civil society, making it possible to monitor the service provided to users of the policy and recognizing the importance of organizations within the scope of the Single Social Assistance System" (Ministério da Cidadania, 2020a).

After completing this register and fulfilling the requirements, the TSO receives the Social Assistance Entity Certification - CEBAS, which exempts them from social tax contributions and prioritises signing contracts or agreements with the government, besides other government benefits (Ministério da Cidadania, 2020b).

Then, through the Brazilian Social Development Ministry's website, it was possible to conduct a public consultation of organizations registered with CNEAS and obtain the list exported in Excel file format in May 2020 (Ministério do Desenvolvimento Social, 2020).

This database contains the legal registration number (i.e., tax number for organizations), the name and unit of the federation where the headquarters are located, the mailing address and the e-mail address of the person responsible for the registration, in addition to information on any pending matters in the existing registry.

The Brazilian TSOs list contains 20,646 organizations of all the categories, but 6,999 out of them have a pending CNEAS registration, consequently the CEBAS certification, so they were excluded from the analysis of the next phase. Then, 13,647 TSOs were taken into account for the next step, representing 66 per cent of the total obtained from the governmental list but 2 per cent if considering the IPEA list.

The Portuguese TSOs keep their records up-to-date with Social Security. Then, on the Institute's website, the lists of Houses of People (Segurança Social, 2020b), Cooperatives (Segurança Social, 2020a), IPSS (Segurança Social, 2020c) and Mutuals (Segurança Social, 2021) could be exported, whose consolidation can be seen in Table 3.1.

Table 3.1 – Social Security' TSOs

Type	Category	Subcategory	Quantity	Subtotal
Association	IPSS	CBO or Association	3,316	5,094
Parish Social Centre	IPSS	FBO	978	
Religious Organization	IPSS	FBO	204	

Holy House of Mercy	IPSS	CBO or DBO	346	
Foundation	IPSS	Foundation	250	
House of People	House of People	CBO or Association (general)	105	105
Cooperative	Cooperative	Cooperative Society	175	175
Mutuals	Mutuals	Mutuals	101	101
Total			**5,475**	**5,475**

Source: Elaborated by the author based on Houses of People (Segurança Social, 2020b), Cooperatives (Segurança Social, 2020a), IPSS (Segurança Social, 2020c) and Mutuals (Segurança Social, 2021).

Phase 2: Choice of the category to standardize sampling across countries.

Since this thesis considers the comprehensive TSE concept adopted by Salamon and Sokolowski (2016a) and once there is a precedent for disregarding the Autonomous Social Services from the Brazilian Third Sector group (Instituto Brasileiro de Geografia e Estatística [IBGE], 2012), the *System S* organizations were not taken into account in the analysis composition. However, since no such organizations are on the Brazilian list, the sample obtained in the previous phase was unaffected.

When it comes to the Houses of People, the Portuguese organizations that offer social and cultural activities to the population linked to the different parishes, given that there is no similar category in Brazil for homogenisation, they were excluded from the Portuguese analysis composition.

Likewise, since no cooperatives in the Brazilian list were obtained in phase 1, this group was also excluded from the Portuguese composition. Therefore, for the next phase of analysis, 5,195 Portuguese TSOs remained.

Phase 3: Good practices of governance, accountability and transparency, including information disclosure via the website, as guided by Civitillo et al. (2019), Franco (2005), Gilchrist and Simnett (2019), Moreno-Albarracín et al. (2020), Moreno et al. (2016), Harris and Neely (2021), Peng et al. (2019), as well as Saxton and Guo (2011). Additionally, national or regional coverage, such as North and Northeast in Brazil, and Lisbon and Porto in Portugal.

Starting from the lists obtained in phase 2 for both countries, the first step was to analyse the lists to segregate the organizations with national or regional coverage, which could be done for one organization or a group's representative, such as a federation or confederation. That observation ensures a more comprehensive view of the phenomenon studied while expanding the sampling chosen. For example, one Brazilian organization representing 1.5 thousand entities scattered across the country gives more representativeness to the findings than one isolated organization, with local action restricted to a neighbourhood, parish or municipality. Therefore, these kinds of TSOs were

selected. Sometimes that information was evident in the institution denomination, by repeatability on the list, or still for consulting the TSOs' website. Those who did not have a website declared legally inactive or did not have an e-mail address or phone number were dismissed. In this stage, 114 Brazilian TSOs and 89 Portuguese TSOs were retrieved.

In the second step, in-depth online consultations were performed on Brazilian and Portuguese TSOs' websites to check the governance practices, accountability and transparency in their publications concerning at least statutes and financial and accounting statements, work plans, activity or management reports, estimated budgeting reports and auditing reports, for the last three years. The outcome was that 85 Brazilian and 82 Portuguese TSOs were selected to be contacted and invited for an interview.

Phase 4: Sample size evaluation, according to Brinkmann and Kvale (2015) and the invitation to the interview.

Interview studies point out that the minimum number of interviewed entities depends on the research purpose, but it can be in the range of 15 ± 10 (Brinkmann & Kvale, 2015; Symon & Cassel, 2012). Following this assumption, the present thesis methodology set up a goal to interview at least 15 entities from that list of 85 Brazilian and 82 Portuguese TSOs selected to be contacted in Phase 3. The invitations were sent by e-mail contacts obtained from TSOs' websites, along with the study participation agreement and consent terms to be signed and devolved until the interview data.

In a few cases, it was necessary to send reminders, so those responsible did not forget to return the completed forms by the start of the interview.

Phase 5: Sample size confirmed.

The sample universe of the study was reached, with 32 confirmed participation agreements, 16 from Brazil and 16 from Portugal, to be interviewed, exceeding the minimum goal established by the methodology adopted in Phase 4 and reaching its medium range.

3.4. Conducting the interviews

The interviews were performed from December 7, 2020, through March 3, 2021, according to the availability of the organizations and their representatives. The main reason for this period extension was the TSOs' need to act during the pandemic since their teams were downsized. For example, two organizations had to reschedule twice, postponing two months of previously scheduled appointments. Regarding the Portuguese TSOs, the interviews were concentrated between December 2020 and January 2021, whilst in the case of Brazilian TSOs, the schedule period encompassed January 2021 and February 2021. Considering that the countries went through different phases at different times, it is not considered that this slight lag could have consequences on the answers obtained.

The online interviews were performed via the *Zoom*© tool in the Portuguese language and followed the interview protocol as described in Section 3.2. They were initiated with a briefing on the interview purpose and a permission request for using the audio and video recorder. The beginning of the interview was left open to the participants to pose questions concerning the research, the interview process, and the assessment of the results. The interviews were held with presidents, directors and managers or coordinators designated by them. All the participants replied with the consent terms signed.

Because the interview was semi-structured and in-depth, although the average estimated time duration was 1 hour and 30 minutes, they ranged from 25 minutes to 3 hours and 30 minutes. Nevertheless, the average interview time was held well and satisfactorily, as seen in Table 3.2.

Table 3.2 – Interviews Duration

Interviews					
Portuguese TSOs			**Brazilian TSOs**		
Id	**Date**	**Time**	**Id**	**Date**	**Time**
P1	Dec., 07	25 min 07 sec	B01	Dec., 15	1h 44 min 29 sec
P2	Dec., 07	25 min 09 sec	B02	Dec., 29	3h 29 min 42 sec
P3	Dec., 09	1h 28 min 08 sec	B03	Jan., 07	58 min 27 sec
P4	Dec., 14	1h 25 min 30 sec	B04	Jan., 12	1h 32 min 01 sec
P5	Dec., 14	1h 25 min 50 sec	B05	Jan., 13	44 min 42 sec
P6	Dec., 15	1h 31 min 00 sec	B06	Jan., 14	1h 03 min 32 sec
P7	Dec., 18	1h 57 min 45 sec	B07	Jan., 19	1h 47 min 18 sec
P8	Dec., 21	2h 40 min 31 sec	B08	Jan., 20	1h 37 min 37 sec
P9	Dec., 23	1h 13 min 47 sec	B09	Jan., 20	1h 34 min 12 sec
P10	Dec., 23	45 min 50 sec	B10	Jan., 27	1h 19 min 54 sec
P11	Jan., 06	1h 32 min 31 sec	B11	Jan., 27	58 min 46 sec
P12	Jan., 07	1h 27 min 33 sec	B12	Feb., 09	1h 39 min 46 sec
P13	Jan., 12	1h 06 min 23 sec	B13	Feb., 10	1h 34 min 32 sec
P14	Jan., 20	31 min 44 sec	B14	Feb., 19	1h 02 min 21 sec
P15	Feb., 01	1h 34 min 26 sec	B15	Feb., 23	37 min 08 sec
P16	Feb., 04	1h 39 min 22 sec	B16	Mar., 03	1h 24 min 18 sec
Averages:	**1h 19 min 25 sec**				**1h 26 min 48 sec**
	1h 22 min 37 sec				

Source: Elaborated by author.

All the recorded audios had their speeches manually and verbatim transcribed, as recommended (Rädiker & Kuckartz, 2020), and based on the ethic codes applicable to the data collection procedure (Brinkmann & Kvale, 2015; Iscte - University Institute of Lisbon, 2016), besides the aspects of validity and reliability in qualitative research (Creswell, 2010; Marshall & Rossman, 2016; Rädiker & Kuckartz, 2020).

Although the research might initially seem to have a sample source limitation, since the primary data was collected from the available government list with a limit on the number of organizations, the experiences reported by the interviewed TSOs presented saturation in the analysed period, as indicated by Fusch and Ness (2015) and Nascimento et al. (2018). Besides, the answers covered all the questions foreseen in the interview protocol, indicating that the sampling did not need to be augmented. Indeed, when any additional data collection results only in more of the same findings, without new perspectives on the matter, the researcher has achieved the saturation point in qualitative interviewing (Marshall & Rossman, 2016; Rubin & Rubin, 2012).

3.5. Content Analysis

A general reading was carried out from the transcripts of the interviews in Portuguese idiom to attain a holistic perception of information and reflection on its global significance and observe how consistent the results were with the research proposal, as well as to check whether the interviews' study investigates what is intended, in order to obtain the reliability and the validity required by methodology, respectively (Brinkmann & Kvale, 2015).

In the next step, a detailed thematic abductive content analysis was performed based on the literature review, established conceptual approach, and the new findings that emerged from the interviews.

The objective of qualitative thematic content analysis is to systematically transform a large amount of text into a highly organised and concise summary of key results (Erlingsson & Brysiewicz, 2017), in which data codification is structured at levels of aggregation, generally from highest to lowest, and from dimensions to themes, concepts or subthemes (Gioia et al., 2013). Other authors suggest the structure is represented by dimensions, categories, themes (Goitom, 2020; Jonsen & Jehn, 2009; Rädiker & Kuckartz, 2020), or subthemes, when necessary (Mortazavi & Ghardashi, 2021; Motoc, 2020).

According to Moraes (1999), codification is one of the most creative parts of content analysis that needs to follow a criterion to get validity and be exhausted, homogeneous, and consistent, whose elements are mutually exclusive. "Validity" means that each division is relevant, appropriate and useful in the proposed work, whereas "exhaustivity" allows for the inclusion and classification of all analysis

units (Moraes, 1999). Finally, “homogeneity” and “consistency” will structure the codification into a single analysis dimension or within the different levels, in which each element or content unit cannot be part of more than one division (Moraes, 1999).

Depending on the research focus, there are three manners of heading the qualitative content analysis. Assuming that the goal is to achieve a grounded theory, the research needs to be innovative and flexible enough to arise a new theory. Then, the best method to be applied is a rigorous inductive content analysis from the data representative of the phenomena studied (Gioia et al., 2013). On the other hand, it will be deductive when coming from theoretical models and tested in the real world (Dubois & Gadde, 2002).

The combination of both possibilities takes advantage of the systemic character of theoretical models, and the new findings or complementary results emerge from the empirical data in order to discover new things regarding a phenomenon (Dubois & Gadde, 2002), as desired in this research thesis, through its primary and secondary goals established. Precisely, this study is based on the conceptual framework adapted from the crisis management process proposed by Jaques (2007), shown in Figure 3.1, complemented by the resilient strategies that emerged from the literature review and the new findings from the interviews.

Due to the structure resulting from the literature review, the coding table consisted of up to four levels: dimension, category, theme and sub-theme. In the first block, the dimensions represent the main objectives of the questions, such as funding sources and beneficiaries. Concerning each identification question, we advanced to the breakdown of themes to understand the interviewee’s job experience and trajectory within the organization. In this block, there is no breakdown into subthemes. Table H.1 of Appendix H shows the coding proposed from deductive content analysis for this first block.

In the second block, the dimensions represent the global or specific effects and impacts caused by the COVID-19 pandemic on the organization and are divided into three main subjects: lockdown, social welfare and health care. The categories represent the global effects divided into economic, social, health, working and operational levels. According to the literature review, the themes present the global pandemic effects and impacts on everyone and specifically on the organization and their beneficiaries. Lastly, the subthemes describe the specificities of those effects and impacts. This structure can be seen in Table I.1 of Appendix I. The complementary part that emerged from the interviews is identified by blue-painted cells.

The activities, processes, and other actions mapped in the literature review were contemplated in the third block of the interview, representing the Crisis Management process and the resilient strategies adopted by TSOs in the face of the pandemic. The dimensions of this third block represent the four stages of the crisis management process proposed by Jaques (2007), i.e., crisis preparedness, crisis prevention, crisis incident and post-crisis, as demonstrated in the first column of Table 2.8 and

the inner circle in Figure 3.1. The elements of each phase can represent categories, themes or subthemes in the coding proposal, depending on whether they are processes, such as risk management, or one activity or task, such as an audit within a process, like an early warning or risk scanning. The tables in Appendix K show the coding proposed from deductive content analysis and the part that emerged from the interviews as identified in blue-painted cells. The grey-painted cells represent the processes, activities, and actions mapped in the recent literature review on Crisis Management and Resilience in the face of the COVID-19 pandemic.

The thematic content analysis comprised the following steps: 1) Organization of the transcript interview data by country; 2) Reading of all content from the literature review combined with the interviews data to get a general perception of the information related to the research topic; 3) Building the deductive data coding in dimensions, categories, themes and subthemes, based on the literature review proposed in Appendix H, Appendix I and Appendix K, and performed by *MAXQDA*© software-aided analysis (Rädiker & Kuckartz, 2020); 4) Inductive data coding added by categories, themes and subthemes emerged from the interviews, with assistance of *MAXQDA*© software-aided analysis, in order to complementing Tables of Appendix I and Appendix K; 5) Performing abductive content analysis with all the coding proposed with two additional coding review processes to correct any deviations; 6) Data detailed description and proposition of subjects consolidated according to their relationships, by country or in any other structure that had demonstrated to be relevant, depending on the findings, in order to facilitate the cross-comparison of the findings and logic description; and 7) Proposal of the findings and discussion narrative of CHAPTER 4.

Each interview data was codified according to the content, i.e., not just one word, one phrase, or still one paragraph as a pattern, but based on the content of interest to answer the question related to it, as recommended by Rädiker and Kuckartz (2020). If the content of interest is exhausted in one phrase, it was considered, as well as in one paragraph, or more than one paragraph, as long as it is related to the topic at hand.

Sometimes, one interview data can attend two or more different and specific subjects (coding of interest). For example, remote working requires employees to have a physical infrastructure in their homes and investments. On the other hand, remote work enhances isolation. These are two different effects and impacts, one on physical conditions and another on mental health. So, the codification of the findings was built to identify all the existing effects and impacts concerning the research topic, and hence the resilient strategies to mitigate the negative social impacts or leverage positive ones by TSOs. In this case, the same phrase or paragraph was moved to both coding classifications, and the specificity of each one was considered for interpretation within the context to which they were related. In the case of this example, remote work.

When answering the first block of the questions, all interviewees suggested searching the information about funding, beneficiaries, institutional form, year of foundation, etc., on their websites from their management, activities and accounts reports published annually, as well as the information contained in their statutes. Thereby, relevant secondary data were collected and analysed in the same way as the primary data. Those interviewed TSOs who did not publish some documentation on the web mentioned it during the interview and sent it by e-mail afterwards.

Based on the qualitative narrative, the data were interpreted from the perspective of the researcher's understanding, considering the meaning derived from a comparison of results, which, in turn, were obtained from the information collected from the literature, confirming or diverging from them (Creswell, 2010). Besides, new perspectives were brought up as far as the COVID-19 pandemic context was concerned.

The result of the data interpretation might be subject to the need for formulating new research questions, which the study did not initially foresee, but that might be relevant to the work, according to Creswell (2010). Nonetheless, this was not the case here since the goals and the research question proposed in the beginning proved to cover all the research findings. As a matter of fact, findings showed the emergence of complementary topics to the research, as predicted here before, and which is likely subject to be further explored in future works, as will be addressed hereafter.

The findings of this research use specific illustrations and presentations of multiple perspectives, quotes, interconnected dimensions, categories, themes and subthemes. Additionally, figures or tables attached to the discussions were part of that narrative, as Creswell (2010) suggests.

As mentioned here before, the main limitations of the research method are related to the good selection and definition of the Portuguese and Brazilian TSOs to be interviewed and the interview schedule, mainly due to the COVID-19 pandemic scenario. Indeed, it represented the primary source of risk to this research, as the prominent representatives of the organizations selected to be interviewed were often unavailable for virtual meetings, busy working and fulfilling their institutional missions. Nevertheless, this risk was mitigated by the calendar flexibility of approximately four months for scheduling or rescheduling interviews.

CHAPTER 4

Findings and Discussion

This chapter contains all the results obtained from the methodology applied and is divided according to a characterization of the sample interviewed and their representatives, as well as the findings from the content analyses performed, both by deductive and inductive trajectories, in order to get to the abductive result and the outcomes and discussion for proposing the Crisis Management Model presented in section 4.4.

4.1. Characterization of TSOs

This subchapter presents the characterization of the interviewed organizations, such as lifetime since foundation, their categories, action areas, workforce types, funding forms, main direct and indirect beneficiaries, representative profiles and the SDGs pursued in normal situations, i.e., without circumstantial crises. The consolidated primary data was obtained by the content analysis from the answers of the first part of the interview protocol (Table H.1 of Appendix H) with the documents and information collected by secondary data.

4.1.1. Categories, Acting Time and Financing

According to Appendix C and Appendix D, there are sort categories and subcategories of TSOs which differ between Brazil and Portugal, respectively. Therefore, different categories were invited for interview, namely those typologies indicated in section 3.3. However, the organizations participating in this study belong to the categories shown in Figure 4.1.

It was already expected that there would be no mutualist associations in Brazil, as well as organizations qualified as Social Organizations (SOs) and Civil Society Organizations of Public Interest (OSCIPs) in Portugal for being specific typologies existing in each country. Indeed, previously to be qualified as SO or OSCIP by the public power (Lei No. 9.637 de 15 de Maio de 1998, 1998; Lei No. 9.790 de 23 de Março de 1999, 1999), both typologies were founded as Civil Associations, but upon obtaining this qualification, they are identified in those categories. Important to say that they are evaluated annually and can lose those qualifications if they do not follow the legal rules regarding accountability, transparency and governance required by their supervisor bodies.

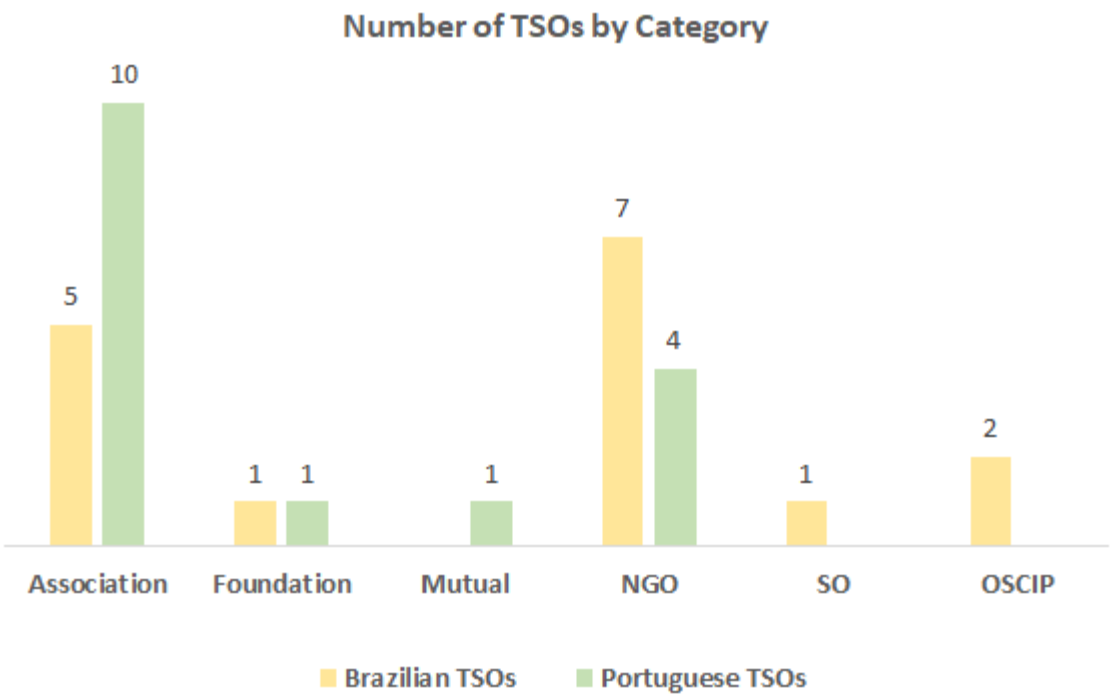

Figure 4.1 - Representativeness of Brazilian and Portuguese TSOs by Categories
Source: Elaborated by author.

The difference between being identified as an Association or a Non-Governmental Organization (NGO) is not always so clear, and some representatives of the TSOs found it difficult to answer when they were questioned. In this sense, Brazilian organizations were identified as they are called in their statutes, i.e., as Associations or NGOs. In the case of Portuguese organizations, the identifications were based on the Social Security lists used for sampling the Portuguese TSOs, in addition to researching their current statutes collected on their websites.

All the interviewed organizations operate at least regionally, yet some participate in international groups, work internationally, or are financed with foreign resources, aside from their national action. It is the case in 31 per cent and 25 per cent, respectively, of the interviewed Brazilian and Portuguese TSOs.

The majority of the organizations interviewed have between 16 and 30 years in operation, as seen in Figure 4.2. Only the sample from Portugal has one TSO older than 75 years. There is no single explanation for a TSO's longevity and long-term sustainability, which can depend on many factors, from the action area to financing type, governance model, leadership commitment and management. The most important is that a significant period of existence is represented in this research in both countries.

Figure 4.2 – Acting Time of Brazilian and Portuguese TSOs in sample
Source: Elaborated by author.

Although the TSOs' statutes provide diversified forms of financing, they are restricted to resources from individuals or companies, in addition to sales of social products or execution of social services. None of the interviewed institutions reported receiving funds from inheritances or lottery prizes.

Brazilian TSOs mentioned that their funding sources come from: (1) Contracts established with the government for the execution of goals directly related to public policies; (2) contracts with the Ministry of Labour and with companies supported for the selection, training and management of adolescent apprentices, in compliance with current labour laws; (3) Memberships of association; (4) Donations from individuals and companies; (5) Sales of own brand products or those produced by users; (6) Capitalization titles; (7) Percent of expenses incurred with services that are constitutionally the responsibility of the State, such as health and basic education; (8) Establishment of partnerships with national and international companies for the execution of their own projects or those of direct interest to the companies; (9) Services provision; (10) Resources from specific public funds and incentive laws; (11) Asset allocation, in the case of foundations; (12) Sale of tangible and intangible assets; and (13) Calls for project submission. The findings are presented in no specific order of relevance.

The Portuguese TSOs qualified as IPSSs or considered as "public utility" can have part of their operational costs supported by the State, whose participation can vary from 25 per cent to 50 per cent, depending on the social response provided. The other funding sources comprise: (1) Donations from individuals and companies; (2) Memberships of association; (3) Donations via Income Tax ("IRS"); (4) Sales of own brand products or those produced or repaired by users; (5) Application for prizes and awards; (6) User participation in social responses; (7) Provision of services from hired labour, in some cases from users or ex-users of TSOs' social responses; (8) Asset allocation, in the case of foundations; and (9) Application for project financing with national or international funds. The findings are presented in no specific order of relevance.

4.1.2. Action Area, Goals and Beneficiaries

Considering the action areas in which the TSOs can operate to provide their social responses (please refer to Table 2.2 and Table 2.4 of subsections 2.1.4 and 2.1.5), Table 4.1 presents the distribution of the TSOs interviewed through a consolidated view of those areas of the activity described in the references. The only activity area with no representation was "business, professional or labour organizations". In this sample, Portugal had no representation of TSO dedicated to animal care, environment protection or philanthropic intermediary activity. The last case was expected because, in Portugal, there is no TSO dedicated to managing resources offered by big donors, as in Brazil.

Table 4.1 – TSOs Action Area

Action Area	Local or Way of Action	Brazilian TSOs	Portuguese TSOs
Advocacy & Political activities	Advocacy, political activities, political action, lobbying, and similar activities.	B01 B02 B03 B05 B07 B08 B11 B12 B13 B15 B16	P04 P06 P07 P10 P11 P12 P13 P14 P16
Animal welfare activities	Animal sanctuaries, shelters, veterinary services, and animal health and welfare activities.	B16	
Art & Culture	Theatre, museums, music, television, art and literature, botanical and zoological gardens, national parks and reserves, historical sites, libraries and archives.	B02 B09 B12	P04 P05 P12
Business, professional & labour organizations	Business and employers' associations, professional associations, and labour unions.		
Civil rights	Minority and rights activism groups	B01 B02 B03 B10 B12 B13 B15 B16	P04 P06 P07 P09 P10 P11 P12 P13 P14

Communication & Information	Information and communication services	B09 B12 B15 B16	P03 P04 P05 P06 P07 P10 P11 P12 P13 P14
Community	Community centres and associations, social clubs and other member-serving activities, resident associations, and others related.	B13	P04 P07 P10 P11 P12 P14 P16
Economic development & housing activities	Construction of housing and infrastructure, community and economic development activities, housing and maintenance, workforce training and income generation, utilities and waste management.	B10 B13 B14 B16	P04 P05 P09 P12 P13
Education	Pre-primary, primary, secondary and higher education, colleges and universities, and education support services. Indigenous and special education. Supplemental teaching, continuing education and trade school.	B01 B02 B04 B06	P02 P03 P05 P07 P09 P12 P13
Environmental protection	Land or water management, pollution abatement and control activities, eco-tourism, eco-farming and forestry, natural resource management, and environmental defence groups.	B05 B09 B13 B14 B16	
Health	Ambulatory health services, emergency medical response, medical and diagnostic laboratories, hospitals, and nursing and residential care activities.	B02 B15	P05 P07 P09 P11 P12 P13 P16
Philanthropic intermediaries	Grant-making foundations and other philanthropic intermediaries.	B08 B11	

Professional services	Testing, legal, mediation, accounting, bookkeeping, public relations, management and administrative services. Agriculture, forestry, fishing and manufacturing, Accommodation, catering and food services, transport, trade and storage activities, financial and insurance activities, and real estate activities.	B09 B14	P02 P04 P05 P07 P09 P12 P13
Religious Organizations	Activities of religious congregations and other religious associations.	B04	P15
Research	Scientific research in humanities, physical, natural and social sciences, community, faith and philanthropy.	B08 B15 B16	P05 P13 P14
Social Services	Child, youth, elderly and people with disabilities services, temporary shelters, emergency and relief services, refugee assistance, job counselling or training activities, and accommodation.	B01 B02 B03 B04 B10 B12 B15	P01 P02 P03 P04 P05 P06 P07 P08 P09 P11 P12 P13 P15
Sport & Recreation	Sports activities, social clubs and other leisure activities.	B02 B06 B10 B15	P03 P05 P07 P11 P12
Volunteerism promotion	Voluntarism promotion organizations.	B02 B03 B04 B14	P01 P02 P05 P06 P08 P11 P13 P15

Source: Elaborated by the author for adaptation of CASES and INE (2019), IBGE (2012) and Johns Hopkins Center for Civil Society Studies (2010).

According to the goals mentioned by TSOs interviewed or those reported in their annual management or activities reports, it was possible to build graphics relating their activities, the institutional objectives established, and the actions held with the Sustainable Development Goals (*Transforming Our World: The 2030 Agenda for Sustainable Development*, 2015). Figure 4.3 presents the number of TSOs in the sample working to contribute to the achievement of the SDGs described in subsection 2.2.2

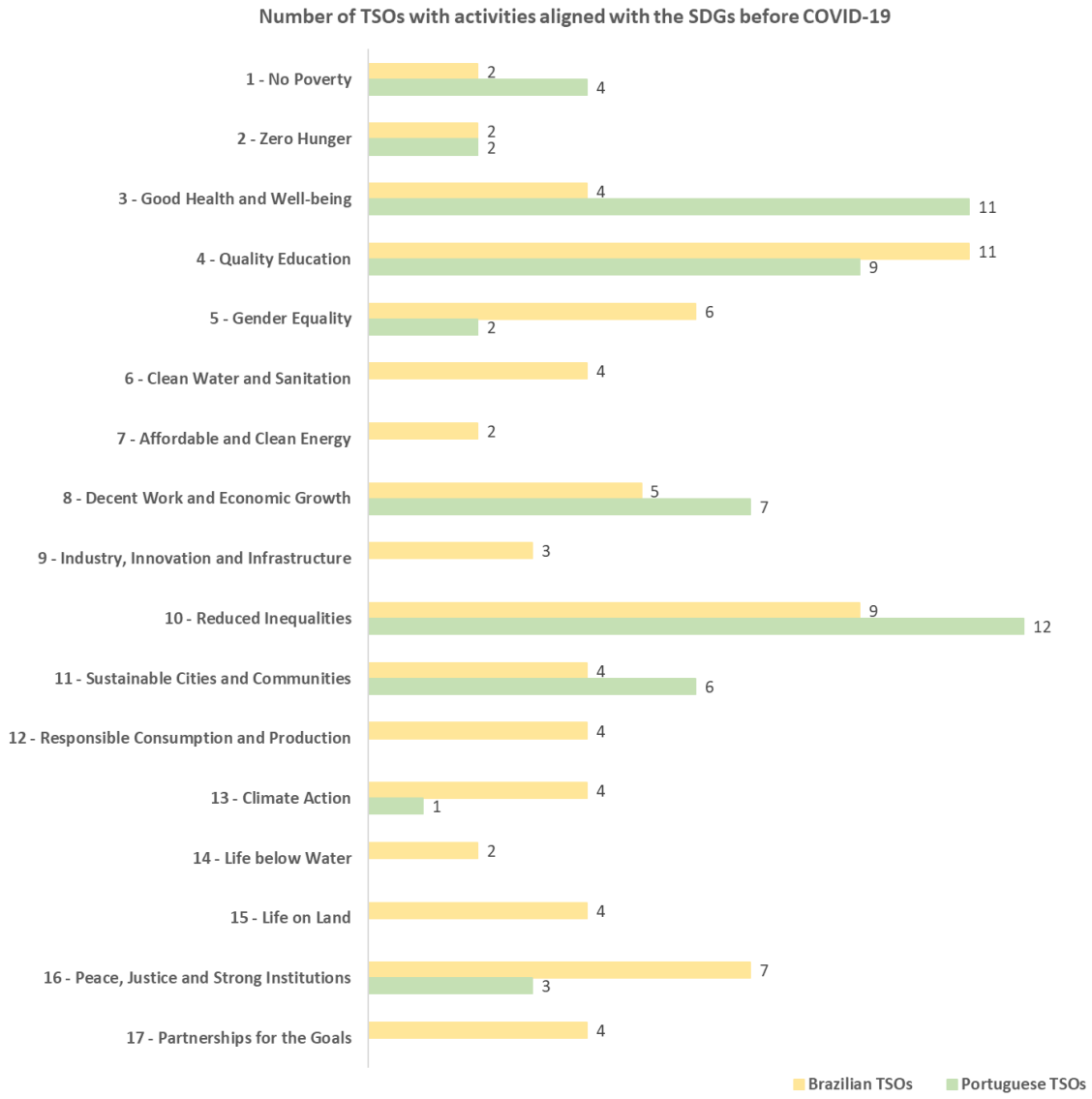

Figure 4.3 – Representativeness of TSOs organizational goals through the lens of SDGs
Source: Elaborated by author.

The results show that it was possible to identify the presence of all the SDGs in the activities of the Brazilian TSOs interviewed, unlike the Portuguese ones. It happens not because of the absence but due to the lack of explicit references in websites or annual reports of the interviewed TSOs. Actually, there is evidence that almost all interviewed TSOs act in partnership for the achievement of the goals, as recommended by SDG #17, but few Brazilian TSOs declare it on their websites. Additionally, less than 15 per cent of the organizations interviewed explicitly published in their reports or informed on their websites this cross-referencing regarding the contribution to the achievement of the 17 established SDGs.

As far as the beneficiaries are concerned, all the TSOs interviewed were able to identify their direct and indirect beneficiaries, even those who had to think for a while, such as the case of B07's representative due to be an advocacy movement: *"This is the most difficult question for an advocacy movement like our organization" (Interview, B07)*. Some said they had never really stopped thinking about it, surprising themselves as several other beneficiaries came to light, which sometimes were not even informed in their annual activity or management reports.

Depending on the social response type, those who benefit from the services and activities performed by TSOs can be called "users", "customers", "participants", or even "beneficiaries". In Portugal, the beneficiary is called a "user" when Social Security regulates the social response. Generally, both individual and collective members are called "participants", "assisted", or "associates". Those who purchase the products or hire the services sold by TSOs are called "clients". And all of them are seen as direct beneficiaries of the TSOs' actions.

As indirect beneficiaries, the organizations identify the beneficiaries' friends, families and employers, the communities where they live in, the schools where they study, or the place where the actions are performed. In some cases, such as advocacy and environment, they see society as a major indirect beneficiary. That can be seen in some extracts from the interviews as follows: *"I think that the public benefiting from the social impact are people with disabilities, their families and the managers and teams of the institutions that are part of the organization Network" (Interview, B03); "Children, adolescents and families. We also have this focus on the families of those assisted ones. They are the indirect and direct ones" (Interview, B04); "It is from seven to 29 years old. And it is part of our job to work with families and the community" (Interview, B06); "I would even classify the direct: the public power and the institutions that work directly in public policy, and the indirect, which will be impacted in the end: students and teachers" (Interview, B07); and "Our direct beneficiaries are family and friends. As indirect beneficiaries, the society in general" (Interview, P06)*. The P05 representative also reported:

> *"The direct beneficiaries are the elderly, children and people with disabilities. Our daycare centres serve children without problems. We have some with disabilities, but this is like any normal daycare centre, not specific to people with disabilities only. As indirect beneficiaries, the community where they live, the companies that sell our products, who employ people with disabilities, and the employees that can leave their families in our structures while working. This is a benefit offered to them." (Interview, P05).*

Observing the action areas covered by organizations in Table 4.1 and Figure 4.3, it can be seen that the Brazilian TSOs interviewed cover all possible beneficiaries, from children to the elderlies, passing through disabled people, environment, animals, other TSOs, as partners, beneficiaries or clients, and communities of indigenous people, “quilombolas” and riverine population. On the other hand, the Portuguese TSOs interviewed did not hold the environment and animals as beneficiaries, which was not detrimental to the research, given that the sampling covered almost all types of beneficiaries.

4.1.3. Workforce and Representatives

The interviewed TSOs’ workforces can be composed of professionals with permanent remuneration contracts or temporary work. Activities are categorised as organizational activities, also called “in-between activities”, or by regular “end-activities” coverage. Temporary workers are employed for projects with a delimited scope or limited duration whose knowledge has not been internalized. Depending on the social responses, the TSOs may hire apprentices, interns, service providers, and consultants and may call for volunteers.

The Brazilian organizations interviewed range from 7 to 300 thousand plus employees, demonstrating the diversity of organizations' sizes, which is also related to the area of activity. Brazilian TSOs that operate in the health area need more human resources than those working with advocacy only. On the other hand, the number of employees in the interviewed Portuguese TSOs may vary from zero to 5.3 thousand workers. The reason for having zero employees happens when a TSO has been recently founded, and there are not enough resources to hire permanent people, working exclusively with volunteers until it grows. Out of the 16 interviewed Portuguese TSOs, thirteen operate with volunteers. However, the number of volunteers working for one unique organization can reach up to ten times the number of paid labourers and about five thousand volunteers.

All Portuguese TSOs interviewed have unpaid social bodies, but in two organizations, an executive board of directors is considered an employee and paid regularly. However, those TSOs’ representatives informed that the current legislation on SEOs already allows for executive director who performs their activity either as a director or any other assignment, such as a psychologist or social worker, to be reimbursed for their full dedication. This situation takes place in two more cases of the interviewed Portuguese TSOs.

Regarding volunteerism in Brazil, only three Brazilian TSOs hire volunteers to provide their social responses, and the number can reach 50 thousand voluntary people. Coincidently, in just those three cases, the executive board of directors works on an unpaid basis. In one of those cases, the TSO operates only with volunteers, even for its in-between activities, which demands a very robust selection process to assure that its staff is composed of people committed to the cause and hold all the TSO legal activities. Remarkably, all those volunteers are relatively young. Moreover, for some, it is their first professional experience. Therefore, they are also seen as clients since the knowledge and development attained are seen as a result of a positive impact on the lives of volunteers who have evolved professionally, as can be seen in the excerpt from the B14 interview:

> *"I want to have a one-year volunteer experience and perform projects. So, we allocate people who want to learn, and sometimes they do not have that much knowledge. But they want to learn and help. At the same time, they have to learn, attend a course, read the manuals and perform. And, as we are all volunteers, if we spent a lot of time learning, we would also stop doing some activities. We got a pro-bono volunteer." (Interview, B14)*

Half of the Portuguese TSOs interviewed carry out their social responses almost exclusively through volunteers. However, not all the responses carried out similarly are considered "social responses" by the Portuguese Social Security. Consequently, they are not co-participated by the State. Furthermore, they also lose the image of legitimacy they would have had if they had that status, as is the case of the P08 organization. On the other hand, some organizations perform the same activity but earn from it, maybe by offering a set of different social responses, but in execution modality similar to the case previously mentioned, as occurs with P13 and P15 organizations.

Still concerning volunteering, it is perceived by the organizations that people make themselves available to do volunteer work when there is an action directly connected to a delivery that contributes to the execution of the social response. However, when the activity is related to administrative ones, the offer is no longer as significant as necessary. That can be seen in some extracts from the P11's interview:

"I can have. But they rarely appear. It is quite rare. We sometimes compete for those things in the Municipalities, which sometimes have volunteer banks. When I volunteer, I like to see the impact of my volunteering and work. Sometimes I talk to people to understand, and they tell me: I would rather go to the Food Bank because I know that I am collecting that, that I am separating it – but in an administrative job, I really do not know the impact that it will have. So, that happens. When I ask for an activity, yes, a lot of volunteers show up. For example, let's do a training field. I need volunteers to be the monitors, help, support the users, and even push a chair or help them move to the field. Yes, many people show up because it is an activity that impacts them. So, they participate. I usually say that this is a 'punctual volunteering', which is what appears and disappears." (Interview, P11)

Since volunteering does not provide for reimbursement of expenses, some organizations located in distant places with limited access to public transport cannot volunteer or help in activities that involve social responses. An excerpt from the P07's interview illustrates that:

"The organization has some difficulty in finding volunteers to stay. I have been trying to think it over. I still have not come to a very valid conclusion. I do not know whether it has to do with the zone where we stayed, where transport access is not spectacular. We do not have a metro close to our headquarters. You have to walk a little." (Interview, P07)

Forty-eight per cent of the interviewed Brazilian TSOs' representatives were men, and 52 per cent were women. In Portugal, the female representativeness was 76 per cent (24 per cent male), demonstrating a way higher presence of women in the leadership of Portuguese TSOs compared to the Brazilian TSOs.

Most organizations were represented in the interviews by only one interviewee. However, some preferred to bring additional professionals with complementary knowledge so that the entire scope described in the invitation could be met with quality. Hence, two Brazilian and one Portuguese TSOs were represented by two people. Moreover, one other Brazilian TSO brought four professionals. In all cases, there were always one or more executive directors together with the other interviewees. No organization was represented by only one professional with an assignment "lower" than a Coordinator. The Brazilian TSOs usually have a more hierarchical structure, in which senior management is neither usually involved in the institutions' day-to-day operations nor directly participating in interviews or surveys. Rather, they delegate these activities to their directors, managers and coordinators. Conversely, the Portuguese TSOs' top executives prefer to participate directly. Figure 4.4 show the representatives' assignments, whose demonstration is consolidated in job levels to guarantee the interviewees' anonymity.

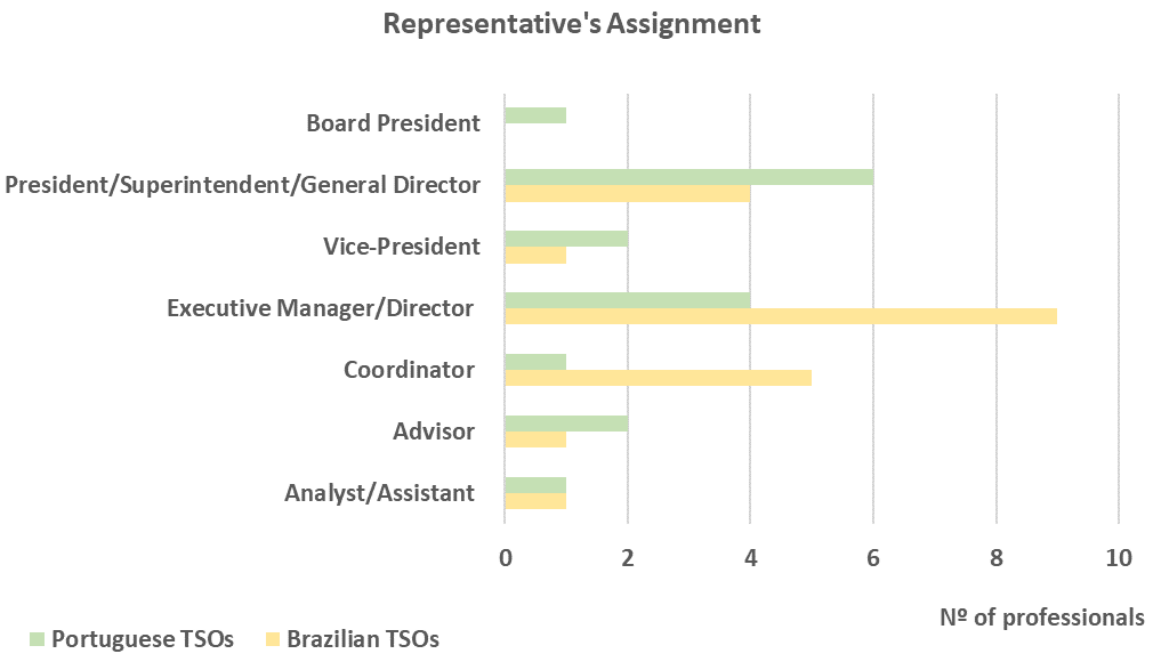

Figure 4.4 – Representative's Assignment of the Brazilian and Portuguese TSOs
Source: Elaborated by author.

Most Portuguese TSOs' representatives started their activities as interns, volunteers or social workers, and several founded the institutions where they work. All of them wish to continue in the organization until they retire. In the Brazilian TSOs, that permanence is not a certainty because there is a lot of job mobility, similar to what occurs in corporate companies. Figure 4.5 presents the time in years they have been working for the TSO.

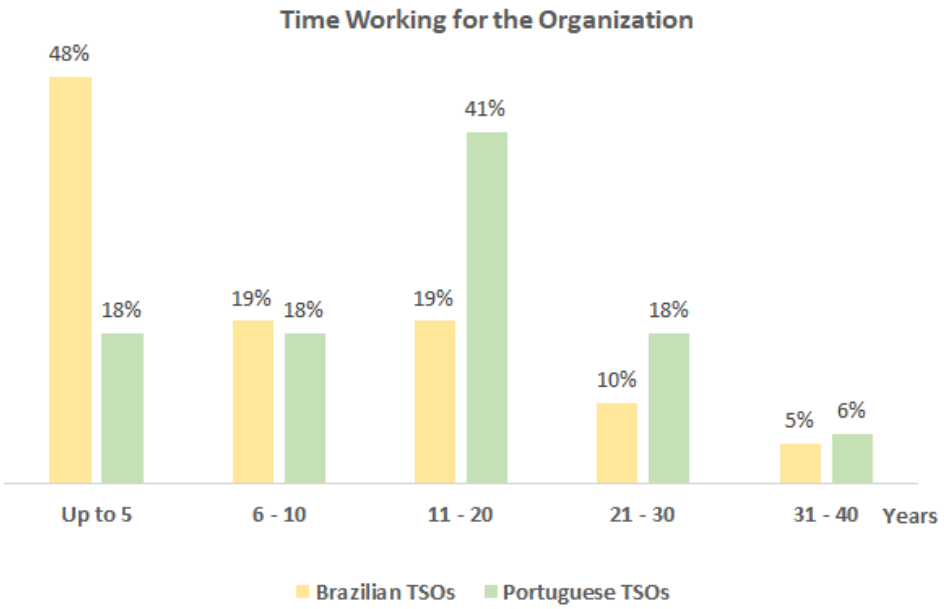

Figure 4.5 – Representative's Time Working for the Brazilian and Portuguese TSOs
Source: Elaborated by author.

4.2. Effects and Impacts caused by COVID-19

This subchapter presents the results from the content analysis based on the coding proposed in Table I.1 of Appendix I, as well as the complementary codification from the interviews.

4.2.1. Readiness to Face the Crisis

Out of the Brazilian TSOs interviewed universe, five organizations (B05, B06, B13, B15 and B16) were prepared to deal with crisis emergencies, as exemplified in the interview excerpt as follows: *"Everyone was prepared to do the best with the resources we had for that crucial moment, at that moment of COVID-19" (Interview, B15)*. It happened because those organizations somehow dealt with adverse contexts like those caused by the COVID-19 pandemic or had very well-structured processes, as can be seen through the statement excerpts of the B05, B06, B13 and B16 interviews:

> *"We are an organization with many years. We are structured. So, imagine an organization that does not have all the size or structure we have. We have an equity fund. We have a structure to be able to go through this crisis." (Interview, B05)*
>
> *"We made a contingency plan very quickly. If you want, I can even send it to you. It was a pretty cool plan. So, I think we managed a crisis very well. I have. We made a contingency plan that everyone was ready within two weeks of planning." (Interview, B06)*
>
> *"Another thing that remains with us is the self-confidence related to the humanitarian affair. We have already acted in emergency contexts, which gave us momentary confidence. But now, I think we are in a position to work more confidently in crises like this." (Interview, B13)*
>
> *"So, we have a good midfield team. So much so that we are structured with a Legal cluster. We have the IT cluster, the Communication cluster and the administrative sector; we have them all. We work as if we were a company. You look at a classic, traditional company. The areas that we have work like them. We have a different culture. An organization with a culture has a mindset and a slightly different structure. But the areas, the bureaucratic sectors or those necessary for resolutions, to unlock all the required issues to run the projects, we also have them. So, I would say that one of the things that helped us not to have such a significant impact, such a large impact, in the pandemic context was having a good executive structure. So, the organization was prepared legally and administratively. Our communication was strengthened. We have an annual Strategic Planning meeting, where we structure our entire strategy over the next two years. So, we had everything in hand. So, we have a well-structured accounting regulation, a code of ethics, and the statute, all well-structured and clear to everyone." (Interview, B16)*

"And we have a very well-structured governance structure for each project. I am talking now about the indoor part. Now, let's examine the door outwards. We also have a structure for each project. We at least encourage the creation of several committees in a corporate governance structure, in which we establish a Deliberative Committee for the decision-making of each project. This, of course, will depend on the magnitude and size of the project. There will be quiet projects with small values. And there are projects with 70 people, almost 80 people, in a single project." (Interview, B16)

On the other hand, there are three more Brazilian TSOs (B07, B08 and B11) that expressed neither a lack of preparation to face the crisis nor to be full prepared to lead the situation because they work with more robust private social funding in advocacy movements or execution of social projects financed by many donors, either individuals or legal entities.

Moreover, only two of them (B01 and B10) had a contingency plan process in place, as recommended by Hao et al. (2020), Jaques (2007) and Spillan (2003), but they were not prepared to fight against the specific effects and impacts caused by COVID-19, since these effects and impacts were unknown for everyone, as shown below from the statement excerpt of the B10 interview: *"It is very interesting because we had a contingency plan. It was updated" (Interview, B10)*. The B01 interview can evidence another example of updating the contingency plan for the COVID-19 pandemic:

"Our Contingency Plan is for the organization to continue operating because the impact on young people is less formal. With Covid, it awakened the need for us to improve and expand the Contingency Plan. Not that we want to have a Contingency Plan for Covid - God willing, no one will need it anymore - but to have a more robust plan." (Interview, B01)

When observing Portuguese TSOs, it appears that six organizations (P01, P04, P05, P12, P13 and P15) were prepared to face crisis emergencies because they had already dealt somehow with hunger, poverty, people's vulnerability and health impacts such as those caused by the COVID-19 pandemic. However, only two of them (P04 and P05) had a Contingency Plan process in place, as recommended by Hao et al. (2020), Jaques (2007) and Spillan (2003), although they were not prepared to face the specific effects and impacts caused by COVID-19. Thereby, they had to be updated to that pandemic context, as showed in the P04's interview excerpt: *"We already had a contingency plan, but it had to be adjusted to COVID-19 context" (Interview, P04)* and reinforced by P05 interview, which excerpt can be seen below:

"We already had a contingency plan; I think it was back during the influenza A, also because of hand disinfection. There were a lot of rules, but they did not have the impact that COVID-19 had. Then, Health System demanded that we have a contingency plan, which we will operate over time, according to the reality, because the reality of an outbreak is different from the reality of a situation without an outbreak." (Interview, P05)

Therefore, all the organizations had to develop, implement or review their contingency plans to address the effects and impacts caused by the pandemic, and yet, none of those who had to do it found it difficult. For that activity, the organizations observed the recommendations given by the governmental authorities. In case of doubts, they asked for support from health experts and consultants for the elaboration of procedures and training of teams, as mentioned by P06's representative:

"We managed the day-to-day of the organization according to what was indicated by the General Directorate of Health (DGS) and by the Authority of Working Conditions to ensure that we were complying, from a practical point of view, with all recommendations." (Interview, P06)

As exemplified by P11's representative, some organizations were also called to contribute with recommendations to the contingency plans of the institutions where they carry out their social responses:

"And the schools called us: 'I am making my contingency plan. Tell us the cares we should take with this youngster'. Therefore, what we created was made with a team of doctors. We created guidelines for school contingency plans and provided them to schools." (Interview, P11)

Furthermore, none of the TSOs had a crisis management process established to evaluate the effects and impacts caused by pandemics, as highlighted by Coombs and Laufer (2018), Jaques (2007), Ruiz and Stupariu (2021), Spillan (2003) and Wardman (2020). Besides that, only three of them (B09, P04 and P05) had risk management processes implemented, as reinforced by Coombs and Laufer (2018), Jaques (2007) and Spillan (2003), which would allow the organizations to assess the effects and impacts of risk events caused by COVID-19. The Portuguese TSOs (P04 and P05) claim they must have a risk management monitoring process in compliance with a robust certified Quality Management system.

4.2.2. Effects and Impacts Identified by TSOs

Figure 4.6 shows the words that appeared most frequently in the abductive content analysis regarding the effects and impacts caused by the pandemic from the point of view of Brazilian TSOs. And Figure 4.7 presents the same results for the Portuguese TSOs.

Figure 4.6 – Word cloud of the most frequent words identified by Brazilian TSOs
Source: Elaborated by the author through the *MAXQDA* software.

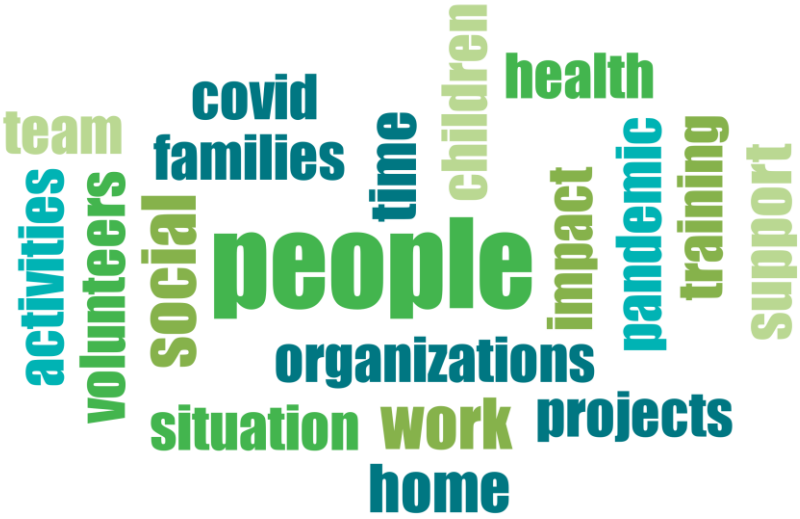

Figure 4.7 – Word cloud of the most frequent words identified by Portuguese TSOs
Source: Elaborated by the author through the *MAXQDA* software.

Effectively, it is observed that the most mentioned words are those related to organizations (work, time, team, plan, activities and projects) for impacting their beneficiaries (young, person, people, children and families) due to the situation caused by the Covid pandemic. The first difference relates to the Portuguese acting more on health issues, while the Brazilian TSOs in education. The second difference reinforces the major presence of volunteers in Portuguese TSOs than in Brazilian TSOs. Lastly, the Brazilian TSOs focused on management, whereas the Portuguese TSOs invested more in training and support.

When this analysis is run for a two-word combination, the summary scenario shows more clearly the relationship between the effects and impacts caused by COVID-19 in both countries and the particularities of the TSOs' performance. See the word clouds of Brazilian TSOs and Portuguese TSOs in Figure 4.8 and Figure 4.9, respectively.

Figure 4.8 – Word cloud of the most frequent combination of two words regarding the effects and impacts identified by Brazilian TSOs
Source: Elaborated by the author through the *MAXQDA* software.

For interviewed Brazilian TSOs, "young people" have been at the centre of the effects and impacts caused by the COVID-19 pandemic due to the impact of remote learning in education. By virtue, expressions such as federal government, public power and public policy also were explored by the interviewees. Moreover, civil society is highlighted as the main beneficiary of food baskets provided by organizations to mitigate the negative impacts generated by the pandemic. On the other hand, the Brazilian TSOs also focused on improving their processes and management practices, as will be detailed further. Conversely to what was expected, some organizations still hire people to get their response plans. They had to adopt remote working and implement contingency plans, and the staff had to be prepared to deal with mental health issues caused by the effects and impacts of the pandemic.

Figure 4.9 – Word cloud of the most frequent combination of two words regarding the effects and impacts identified by Portuguese TSOs
Source: Elaborated by the author through the *MAXQDA* software.

The social services more impacted in Portugal appears in the word cloud of the Portuguese TSOs' interviews: public health, domestic violence, nursing home, home support, residential home, and daycare centres. Thus, the users more mentioned during the interviews were young people, disadvantaged groups and their family members. Due to the in-person activities, the organizations needed to implement a safe environment to work at (alcohol gel, contingency plan) and to maintain or obtain the necessary resources to provide the social responses (financial support and human resources from social security/solidary). For working remotely, the organizations engaged in massive use of social networks, communication channels and calls.

Table 4.2 and Table 4.3 present the abductive content analysis results of the effects and impacts caused by COVID-19 in the Brazilian and Portuguese TSOs, respectively, considering the subthemes of the coding proposal in Table I.1, Appendix I. The cells painted in blue represent those effects and impacts that emerged from the interviews, whereas the blank cells show the effects and impacts brought up in the literature review. The quantities obtained represent the coding process performed as described in section 3.5, and each percentage is calculated in relation to the total coding number.

Table 4.2 - Effects and Impacts identified by coding of Brazilian TSOs' interviews

Position	Subthemes	Quantity	Percentage
1	Adjustments in the services offered	104	8%
2	Demanding new services and social responses	90	7%
3	Remote work	86	7%
4	Looking for other collaboration forms	81	6%
5	Adaptation in the organizational processes	78	6%
6	Leading digital transformation	72	6%
7	Development of new organizational processes	50	4%
8	Reorganising the teams	48	4%
9	Investment in internal and external communication	41	3%
10	Work overloading	37	3%
11	Impact on livelihoods and food security for everyone	35	3%
12	Mental health problems	34	3%
	Cancelled or suspended face-to-face meetings	34	3%
13	Revenues declining	33	3%
14	Increase of funding	32	3%
15	Difficulty communicating with the public service	31	2%
16	Increase in fundraising	30	2%
	Interruption of ongoing activities and projects	30	2%
17	Increase in housing vulnerability, and decrease in life quality standards and mental and physical health of vulnerable people	28	2%
	Increasing expenses associated with food	28	2%
18	Increase in inequality and marginalization	26	2%
	Uncertainty about the future	26	2%
19	Unemployment or income reduction	25	2%
20	Positive engagement and involvement of the team	24	2%
21	Adaptation in financial execution	21	2%
	Implementation of contingency plan	21	2%
22	Increase in visibility and followers	18	1%
23	Growth in existing social demands	16	1%
24	Cash flow decreasing	12	1%
25	Costs increasing	11	1%

26	Lack of specialized human resources	10	1%
27	Balancing work with family life	9	1%
28	Financing maintenance	7	1%
	Job maintenance	7	1%
29	Governmental benefits and financial aid	5	0%
	Investment in online marketing	5	0%
30	Afraid of dismissing	4	0%
	Increase and spread of COVID-19 cases	4	0%
31	Exhaustion and fatigue	3	0%
	Increase in hospitalization and death risks	3	0%
32	Decrease in volunteering	1	0%
33	Suspension of contract payments	0	0%
	Difficulty in implementation of contingency plans	0	0%
	Health staff working physically and emotionally impacted	0	0%
	Hiring health professionals or consulting	0	0%
	Increase in technical volunteering	0	0%
	Inequality and marginalization in access to health treatments	0	0%
	Instability in the team	0	0%
	Issues surrounding protective and health supplies, including difficulties in acquiring them	0	0%
	Loneliness	0	0%
	Loss of confidence	0	0%
	Substantial threat to the attainment of SDGs	0	0%
Total		1,260	100%

Source: Elaborated by the author based on the coding proposed in Table I.1 of Appendix I and the results obtained from the Brazilian TSOs interviewed.

According to Table 4.2, four subthemes emerged only from Portuguese interviews and were not identified by Brazilian TSOs: hiring health professionals or consulting; increase in technical volunteering; instability in the team; and loss of confidence in the organization's leadership. On the other hand, seven subthemes were not identified by the Brazilian TSOs, despite having been acknowledged by the existing literature review.

Table 4.3 - Effects and Impacts identified by coding of Portuguese TSOs' interviews

Position	Subthemes	Quantity	Percentage
1	Adjustments in the services offered	122	15%
2	Leading to digital transformation	46	6%
3	Demanding new services and social responses	45	6%
4	Remote work	42	5%
5	Interruption of ongoing activities and projects	38	5%
6	Costs increasing	35	4%
7	Governmental benefits and financial aid	29	4%
8	Work overloading	27	3%
	Looking for other collaboration forms	27	3%
9	Increase in housing vulnerability, and decrease in life quality standards and mental and physical health of vulnerable people	26	3%
10	Mental health problems	24	3%
11	Reorganising the teams	23	3%
	Growth in existing social demands	23	3%
12	Increase in fundraising	22	3%
13	Adaptation in the organizational processes	20	2%
	Investment in internal and external communication	20	2%
	Uncertainty about the future	20	2%
14	Implementation of contingency plan	19	2%
15	Loneliness	14	2%
16	Revenues declining	13	2%
	Adaptation in financial execution	13	2%
	Positive engagement and involvement of the team	13	2%
17	Decrease in volunteering	12	1%
18	Development of new organizational processes	11	1%
	Balancing work with family life	11	1%
19	Increase in technical volunteering	9	1%
	Financing maintenance	9	1%
20	Unemployment or income reduction	8	1%
	Increase and spread of COVID-19 cases	8	1%

21	Issues surrounding protective and health supplies, including difficulties in acquiring them	7	1%
	Job maintenance	7	1%
	Impact on livelihoods and food security	7	1%
22	Increase of funding	6	1%
	Cancelled or suspended face-to-face meetings	6	1%
	Increase in visibility and followers	6	1%
23	Increasing expenses associated with food	5	1%
	Lack of specialized human resources	5	1%
	Hiring health professionals or consulting	5	1%
24	Exhaustion and fatigue	4	0%
	Increase in hospitalization and death risks	4	0%
25	Cash flow decreasing	3	0%
	Increase in inequality and marginalization	3	0%
	Inequality and marginalization in access to health treatments	3	0%
26	Investment in online marketing	2	0%
	Instability in the team	2	0%
	Afraid of dismissing	2	0%
27	Loss of confidence	1	0%
28	Substantial threat to the attainment of SDGs	0	0%
	Difficulty communicating with the public service	0	0%
	Health staff working physically and emotionally impacted	0	0%
	Difficulty in implementation of contingency plans	0	0%
	Suspension of contract payments	0	0%
Total		807	100%

Source: Elaborated by the author based on the coding proposed in Table I.1 of Appendix I and the results obtained from the Portuguese TSOs interviewed.

From the findings of Table 4.3, most of the effects and impacts caused by COVID-19 in the Portuguese TSOs were cited on different levels. The Portuguese organizations interviewed did not identify the last five subthemes, despite having been acknowledged by the existing literature review.

When comparing the findings obtained in this codification process, it is possible to perceive that the effects and impacts have different results depending on the country on which the organizations are based on. Furthermore, the effects and impacts directly related to the execution of social responses, such as their adjustments, the development of new ones, and the possibility of remote execution through other tools, presented close and highlighted orders. On the other hand, there were situations more prominent in one country than in the other, such as the interruption of ongoing social responses of the Portuguese TSOs, and the improvement or development of organizational processes by Brazilian TSOs. Another example of differentiation is that, depending on government action, the effects and impacts can represent opposite results, besides varying greatly for the two countries' organizations.

Table 4.2 and Table 4.3 also showed the effects and impacts addressed in the literature review that were not mentioned by any TSO interviewed. Similarly, the TSOs did not mention the difficulty in implementing contingency plans (Bragança et al., 2021), suspension of contract payments (Bragança et al., 2021; Fiorelli & Gafforio, 2020; Independent Sector, 2020; Melo, 2020; Mobiliza, 2020; NOVA School of Business & Economics [NOVA SBE], 2020), health staff working physically and emotionally impacted (Q. Liu et al., 2020; Rigotti et al., 2020; Sorribes et al., 2021) and substantial threat to the attainment of SDGs (Ogisi & Begho, 2021). On the other hand, the difficulty communicating with the public service (Mobiliza, 2020) was not mentioned as a negative effect or impact by Portuguese TSOs, but the Brazilian ones cited them.

Conversely, hiring health professionals or consulting, increase in technical volunteering, instability in the team and loss of confidence were effects and impacts brought up by Portuguese TSOs, but not identified by Brazilian ones. The Brazilian TSOs did not identify either the effects and impacts related to inequality and marginalization in accessing health treatments (Marvaldi et al., 2021; Olagunju et al., 2021; Thatrimontrichai et al., 2021) as well as issues over protective and health supplies, including difficulties in acquiring them (Allain-Dupré et al., 2020; Ashford et al., 2020; Ruiz & Stupariu, 2021; Sharifi & Khavarian-Garmsir, 2020). These findings are explained and explored further through the main negative and positive effects and impacts that reached the TSOs.

4.2.2.1. Total or partial interruption of ongoing TSOs activities

Some activities performed by TSOs had to be temporarily suspended, and the projects renegotiated to continue delivering the social responses for users, as explained by the P03 representative: *"First, our activities can no longer be done physically, since they are group activities. So, those parental groups have not yet resumed. They have been stopped since March" (Interview, P03)*. Others examples can be seen in the extract of B02, B08, B09, B12, P05, P06 and P09 interviews:

"This year, we were very frustrated because the Congress was scheduled to take place in Maceio, with about four thousand people, with a ready plan, registered international speakers from Portugal, England etc., and we had to cancel, return the registration fee." (Interview, B02)

"The organization's Congress should have occurred in May last year, but the pandemic arrived. In March, the pandemic arrived. People stopped and looked. 'What do we do now?' It is a three-day event with a thousand people. It won't happen. It is in Sao Paulo. It won't happen. What do we do?" (Interview, B08)

"We do not know when we will be able to do the workshop again with the children if not even the schools have returned. So, we are now deciding to hold some workshops with teenagers, but with a few teenagers, because we will have to make decisions. So, we never come back." (Interview, B09)

"So are workshops, theatre, events, conferences, etc. There were several activities that we did that were face-to-face. The pandemic arrived, and suddenly, none of this could happen anymore. Our theatre group could no longer have a live performance with more than ten accessibility features because there was no way to have an agglomeration." (Interview, B12)

"In March, by government order, we had to close the daycare centres, the centre for occupational activities and the physical medicine centre, where rehabilitation takes place because we have a rehabilitation pool and complementary rehabilitation treatments. However, we kept the home support service open, with 140 customers; the residential home, with 36 users; and the residential structure for the elderly, with 63 spaces. On March 18th, we had to close the rest of the social responses." (Interview, P05)

"A prevention program - which is implemented with children between the ages of six and ten, in which the dynamics are role-playing, social and personal skills training, accessibility training - is something that has to happen in groups, with the dynamics group, in person – that is not possible." (Interview, P06)

"The only thing we quit doing was the part of training for employability because that part was very face-to-face. In the face-to-face training part in the work context, we found other institutions that received these mothers to do internships in the work context. And that's what doesn't work well." (Interview, P09)

The main reasons for partial or total interruption of ongoing activities, projects, or social responses (Bragança et al., 2021; Fiorelli & Gafforio, 2020; Independent Sector, 2020; Melo, 2020; Mobiliza, 2020; NOVA School of Business & Economics [NOVA SBE], 2020) among the Brazilian and Portuguese TSOs were the impossibility of holding face-to-face meetings (Bragança et al., 2021; NOVA School of Business & Economics [NOVA SBE], 2020) because of the mandatory prophylactic isolation. However, some TSOs' activities had to be suspended by virtue of other factors, such as the interruption of clients' activities, who demand services from TSOs, as shown in the excerpts from B01, P09 and P11 interviews:

> *"A company like Electrolux said: '70 per cent of my contingent is industrial, it is the factory floor. The factory is stopped. Everyone goes home and waits. When I decide what I will do with the employees, I do the same treatment with young people. But they pay. They keep paying. However, the small companies went bankrupt. The medium ones, because we do not handle small companies. The medium or large companies that went bankrupt – for example, an airline, which dismissed many employees – when firing an employee, the apprenticeship quota diminishes, so they fire apprentices. We had a hotel that locked the building. Fired everyone and locked the building. That is sad. So, in these cases, we have nothing to do." (Interview, B01)*
>
> *"The laundry and the ironing were affected the most because they were leveraged at the local accommodation and restaurants. That part was what was phased out. The restaurants are shut-down. Nowadays, we practically have two restaurants and zero local accommodations. We do some work with private clients, but that gross part, no more." (Interview, P09)*
>
> *"The pandemic had that impact. First, there was a change in the companies' working process: everyone went to remote work. And the companies themselves were unsure about what would happen to them and what the future would be. Therefore, they did not renew the contract. I had many youngsters who came out, who became unemployed." (Interview, P11)*

The results obtained in Table 4.2 and Table 4.3 also demonstrate that none of the interviewed organizations shut down their operation totally, in corroboration with the results published by Independent Sector (2020), Melo (2020), Mobiliza (2020) and NOVA SBE (2020), even though TSOs interviewed had some activities temporarily suspended as the way they were performed. Nonetheless, their vast majority could be adjusted with adaptations, as also found by the same authors just cited above and, particularly in the studies of Bragança et al. (2021), Cardona and Campos-Vidal (2019) and Fiorelli and Gafforio (2020). The main objectives for these adjustments are represented in Figure 4.10 and will be demonstrated in the next topic.

4.2.2.2. Adjustments in existing social responses

For those activities that could be adapted to the remote modality, the organizations made adjustments and negotiated the financial execution with their investors and sponsors, as P06 exemplifies: *"What we are feeling at the moment – this is a concern – is that we have some projects whose results and indicators are face-to-face service, and we are currently in negotiations with the financing entities" (Interview, P06).* B03's representative also complements this strategy:

> *"We stopped and reformulated all projects. Well, to rethink our methodology. Until then, many of our projects were carried out in person, but with the pandemic, it cannot be that way anymore. How is it going to be? We also realized that we would have to adapt our methodology to what was to come without being sure what it would be, but open to listening to partner funders and having the flexibility and agility necessary to fit into this new context. Thus, the campaign 'This is a moment of the union' was born." (Interview, B03)*

In order to avoid the complete shut-down and to keep on responding to the increase in requests, the organizations had to be creative to overcome the difficulties, understanding that the previously stipulated objectives would hardly be achieved in the way they were designed and that they would need to establish others, more suited to the circumstances generated by the pandemic, as mentioned in the P11 interview:

> *"I felt that my goals were not achieved, but that I had to create new ones. The goals I had in January 2020 I did not achieve. Along the way, I had to change them and be creative with the strategies." (Interview, P11)*

Therefore, many organizations have changed their strategies and, consequently, their objectives and goals. That has driven the adjustment in their existing organizational processes or created others, but mainly in the social responses to mitigate the effects and impacts caused by the pandemic to beneficiaries and those which directly reached the organizations. The main objectives for these adjustments are represented in Figure 4.10.

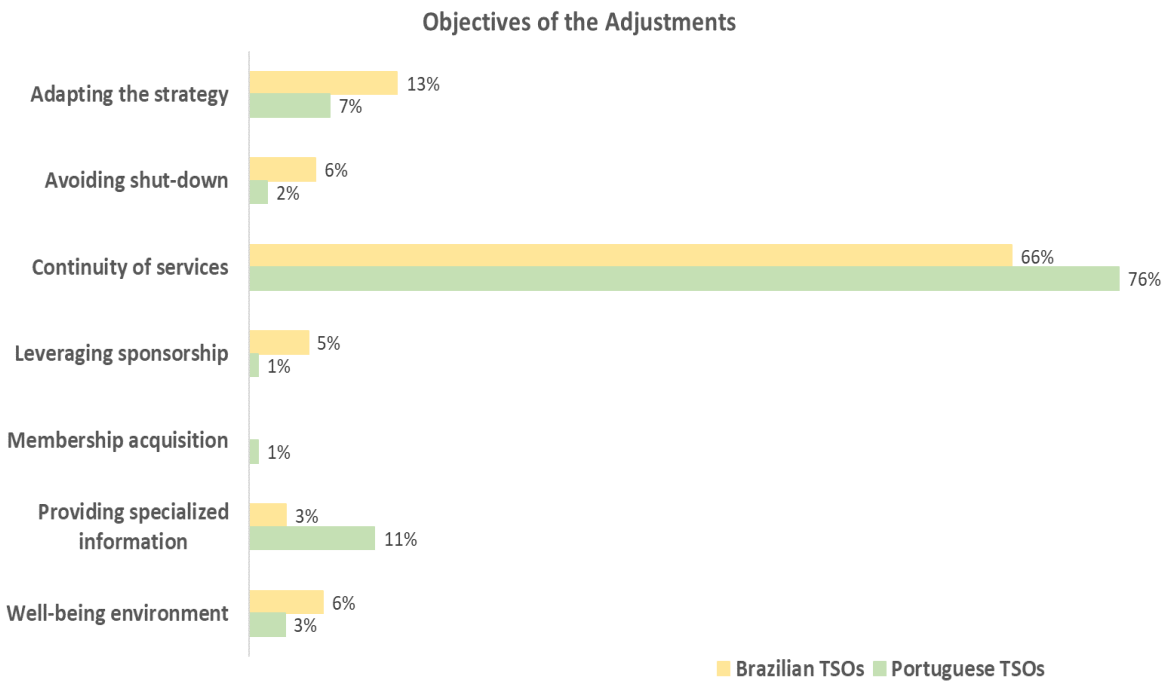

Figure 4.10 - Main Objectives of the Adjustments in the Services offered by TSOs
Source: Elaborated by the author.

According to the results above, the interviewed TSOs pointed out that preserving the continuity of the services provided to users, even partially or remotely, was the most representative reason for these adjustments. On the other hand, quick adaptions in the organizations' goals, plans and strategies were more significant to Brazilian than Portuguese TSOs in the sample. The reason is related to major flexibility to manage the funds recognised as “not stamped” by organizations, i.e., they can be quickly used for goals different from those contractually established, as occur in the social responses established between the IPSSs and the Portuguese Social Security.

Due to this commitment to offer services for their users, the necessity to provide specialized information turned out to be more significant in Portuguese TSOs than in Brazilian ones. Moreover, given that the majority of interviewed Brazilian TSOs provide social responses that the State does not contract, they had to search for more sponsorship to keep the activities than the Portuguese TSOs. Conversely, the Portuguese TSOs have a greater culture of working with individual membership than the Brazilian ones. Therefore, when thinking about increasing revenues, this modality becomes more representative in the Portuguese TSOs.

As can be observed, the objectives of the permanent or temporary adjustments in the services offered by TSOs, shown in Figure 4.10, were driven by the needs that have arisen or become more alarming due to the pandemic. Therefore, according to TSOs interviewed, all those adjustments were necessary due to the factors mentioned below, whose findings are presented in no specific order of relevance:

- Adoption of mandatory remote work, as said by Abulibdeh (2020);

- Total or partial interruption of activities, projects, services and partnerships, as previously identified by Bragança et al. (2021), Fiorelli and Gafforio (2020), Independent Sector (2020), Melo (2020), Mobiliza (2020) and NOVA SBE (2020);

- Decrease of financial resources (revenues and cash flow), as mentioned by Bragança et al. (2021), Independent Sector (2020), Meyer et al. (2021), Mobiliza (2020) and NOVA SBE (2020);

- Increase in vulnerability and decrease in life quality standards of vulnerable people, such as children, young, elderly or disabled people, as pointed out by many authors such as Cox (2020), Mbazzi et al. (2021), Pettinicchio et al. (2021) and, Steptoe and Di Gessa (2021);

- Increase of costs, as mentioned by Bragança et al. (2021), Independent Sector (2020), Meyer et al. (2021), Mobiliza (2020) and NOVA SBE (2020);

- Implementation of rules and contingency plans, as recommended by Hao et al. (2020), Jaques (2007) and Spillan (2003); and

- Increase in existing social demands, both in quantity and in the number of users, as pointed out by Meyer et al. (2021), but differently from Bragança et al. (2021), which indicated a reduction in the user numbers.

For adapting to the services provided, Table 4.2 and Table 4.3 show that the TSOs focused on looking for other collaboration forms, as pointed out by Rigotti et al. (2020), Saide and Sheng (2020), Sorribes et al. (2021) and Urien et al. (2019), in order to lead to digital transformation, in line with the statements by Abulibdeh (2020), Appio et al. (2021), Babu et al. (2020) and Hacker et al. (2020). To accomplish it, those organizations made massive use of social networks and invested in internal and external communication, as identified in the studies of Al-Dabbagh (2020), Hao et al. (2020), Hutton et al. (2021) and Mobiliza (2020).

Despite the adoption of online marketing actions having low representativeness (zero per cent) due to the scale obtained in Table 4.2 and Table 4.3, they were activities reinforced for providing information related to the products and services offered and the adjustments made to them, also in addition to guidelines for mitigating the effects and impacts caused by COVID-19 on beneficiaries and their families. However, the actions of marketing mentioned by TSOs are more focused on advertising and social marketing than on social media analytics, as demonstrated by B14's representative: *"Now they are thinking about splitting internal marketing for networking and volunteers, and the external marketing. Thereby, it still gets easier for us to put triggers for donation if we focus more on the social network" (Interview, B14)*.

That focus is in line with the statements of A. Huang and Jahromi (2021), since the investment in advertising products and services on social media provided greater visibility of TSOs' work and, consequently, more followers and users, increasing the possibility to leverage fundraising, as exemplified by P03 and P11 interviews, whose findings are also in line with what was stated by Searing et al. (2021). See the excerpts of P03 and P11 interviews:

> *"First, it will be inevitable to continue with things online, to be able to reach this audience; but it will also be inevitable us to be asked to be in person at other locations; to go to the training in person in other areas." (Interview, P03)*
>
> *"The institution gained tremendous visibility during confinement. All online activities that we promote for families and technicians have gained tremendous visibility. We were not expecting it. We were not expecting anything, but we easily exceeded twelve thousand followers. We had almost a half in ten years of existence, about seven thousand followers, and we went to twelve thousand, almost doubling, in just two months! And we have contact with institutions that we did not have before. It was good." (Interview, P03)*
>
> *"We recently had a test, which was a very good test for us, where we launched crowdfunding, an online fundraiser to reissue one of the books, which was sold out before; we wondered whether we really had this visibility, whether we could do it. And we did it. In one month, we raised 2,500 euros, which was previously unthinkable. We did not have many followers with the possibility of donating or having a fundraiser. So, we also launched that and realized we really had much greater visibility." (Interview, P03)*
>
> *"At the same time, we continue to use Facebook a lot because it is one of the social networks that have the most visibility among our population. We realized and saw that most people do not even go to the website, not even check our website. Hence, our website is eventually poor." (Interview, P11)*

In order to make the adjustments in the services offered, the TSOs still had to reorganise their teams, as identified by Bragança et al. (2021), partly due to the cancelling of face-to-face meetings as also pointed out by Bragança et al. (2021) and NOVA SBE (2020), partly due to the decrease in available volunteering in the case of Portuguese TSOs, as signalled for Mobiliza (2020) and NOVA SBE (2020). In addition, they had to review their organizational processes, mainly among the Brazilian TSOs (6 per cent, according to Table 4.2), compared to Portuguese TSOs (2 per cent, according to Table 4.3). It was one of the effects and impacts identified by inductive content analysis, which will be explored further. Besides, these adjustments caused work overload on the teams (3 per cent, according to Table 4.2 and Table 4.3) of both Brazilian and Portuguese TSOs, as Bragança et al. (2021) and Mobiliza (2020) stated.

4.2.2.3. Cancelling of face-to-face meetings and leading to digital transformation

The interruption in activities and cancellation of face-to-face meetings due to social distancing has generated a series of operational adjustments in the organizations' internal activities to function administratively and keep on responding to their beneficiaries. Thus, two actions have been developed and integrated simultaneously: the adoption of remote work, as mentioned by Abulibdeh (2020) and Bragança et al. (2021); and the search for other collaboration forms to work with internal teams and with beneficiaries, as pointed out by Bragança et al. (2021), Rigotti et al. (2020), Saide and Sheng (2020), Sorribes et al. (2021) and Urien et al. (2019). To solve this equation, organizations had to adopt Information and Communication Technologies (ICTs), as mentioned below by the B01 representative, which ended up boosting the importance of digital transformation, as pointed out by Abulibdeh (2020), Appio et al. (2021), Babu et al. (2020) and Hacker et al. (2020).

> *"Then we went to IT. IT was already in the middle of an extensive process. We have been a Totvs customer for a long time, and Totvs was helping to make this change. We stopped everything and said: "Let's just attack what is urgent here". Then, we went to work on each area." (Interview, B01)*

Although most organizations, even big ones in the Third Sector, are not so accustomed to ICTs, the adaptability was classified as practical, easier and cheaper when compared to the travel costs for handling face-to-face meetings, as pointed out by P01, P05, P10 and P12's representatives: *"I think it is inevitable that all this part of team communications by Zoom because it is easier, cheaper and reduces travel. Therefore, it is inevitable that it will stay" (Interview, P01), "It is funny that they adhered very well to the use of new technologies, they adapted very well, and I think that is an asset" (Interview, P05), "It was very easy, because one of the board members, who is about to be transplanted, i.e., at a very high risk, has a wonderful training in information technologies. So, he did it all" (Interview, P10), and "It has made it easier. I think organizations quickly learned how to use online tools, Zoom. Why? Because it becomes practical. The individual does not have to move to be chatting physically. The organizations have learned much from that" (Interview, P12).*

However, all the organizations stated to be one of the greatest positive impacts of the pandemic event, with no return to the previous *status quo*, according to the opinion of all Portuguese TSOs, and exemplified by the P11 interview:

> *"I think this technological leap was important. We use the Teams platform a lot internally. The Teams platform, even for associative life, in the two general meetings of the association, in which we approve the activity plans, is always used Teams. We have entered a turning point where the working processes do not return. We have already noticed it in companies. But I think that also in the third sector institutions will happen." (Interview, P11)*

However, the use of ICTs tools is considered more expensive when it comes to digital transformation, artificial intelligence and the use of cutting-edge technologies such as those for accessibility, as alerts the B12 representative:

> *"Without a doubt. It is the main issue. We are setting up the online structure to offer the same type of information that we had in person. As I already mentioned, this has an additional cost because it involves many more professionals. I have to have sign language, I have to have an audio description, and I have to have subtitles, all that paraphernalia. That is a problem that we have. The funder, who previously financed an in-person action, cannot see the online activity. 'This is online, so it is cheap.' He thinks it is cheaper. And it is not. It is different. In person, you get dressed, go and talk. Online, there is a whole apparatus that you have to prepare." (Interview, B12)*

On the other hand, four organizations (B04, P03, P08 and P16) call attention to the issues regarding the ability to use digital tools and the economic capacity to have communication and collaboration equipment and connectivity access at home, albeit assuming that with support, donation and training actions (B01), these problems end up being minimized. See below the excerpts from the B01, B04, P03 and P08 interviews cited, as well the P16: *"Institutions do not deal much either with technologies, e-mails etc., because most members themselves do not use these tools. Interactions are very personal, of talking and, right now, knowing a little about what is going on" (Interview, P16).*

> *"But we brought all the responsibility to us. For example, we are already negotiating with a telephone operator so that they donate 15 thousand chips, free of charge, for 16 months. But we spent six months without face-to-face training, with fear, until we could operate in the digital model. We also managed to close a deal with a prominent consultant in São Paulo, and we bought tablets with a chip and 4G, which we send to the young people's homes. So, they keep those tablets for two months and attend synchronous classes. There is an instructor from here speaking with them. On the tablet, he does the activities, the exercises, the work, answers questions and so on. They do group work and share rooms here on Zoom. We are managing to do the same thing that we did in person. Then, the course ends, and there is virtual graduation. They receive a certificate, a little gift, at their house. And then, we collect the tablet PCs, sanitize them, change the content and leave another class." (Interview, B01)*

"Childcare is inserted in a vulnerable community, and until the beginning of the pandemic, we thought it was just vulnerability in financial matters. But it was quite clear to observe that it is also necessary to do a lot of work with those people, with that community; of insertion into this world; into these new technologies; to explain the importance of this; to clarify that the internet goes beyond a social network; that internet goes beyond entertainment. The internet also provides knowledge, jobs, and services." (Interview, B04)

"I think that all of us in the team, both the direction and the organization's team, had to update ourselves a little regarding this part of communication. Even though we have some people in the team with different ages, abilities and competencies, we all had to learn a lot about this online world that was not yet very developed." (Interview, P03)

"But I can say that, out of the universe of our users, maybe half a dozen have a smartphone with internet. Most have a pension below the minimum wage or do not have the literacy to use a cell phone, which is an additional cost since many people only have landlines." (Interview, P08)

However, there are places in Brazil where the internet signal is practically non-existent, which makes it even more difficult to get any social responses remotely, as exemplified by B06's representative: *"So, we set up something, a process, exciting. But, of course, we end up bumping into the difficulty of the student himself, who did not have access to the internet" (Interview, B06),* as well as the B10 interview below:

"Two years ago, we had a pilot here in Brazil with an app. Then, the already translated letter came through the application. But we had to print this letter to take to the community because, in the community, there was no signal. There was nothing. So, it was very interesting because he saved a step. But the step of taking it to the community is very difficult. It is still very difficult for them to access and their ability to use the applications." (Interview, B10)

4.2.2.4. Adopting remote work

Regarding remote working, only four TSOs already worked partially remotely (B14, B15, P02 and P10) and only one totally remote (P14). Thus, 84 per cent of the institutions had no experience with this practice or infrastructure to quickly move their activities and teams to work at a distance. Then, the organizations had to acquire equipment (laptop and desktop computers, tablets, cell phones, hard disks, cameras and microphones) and hire communication and collaboration services via specific software to keep providing remote adapted services.

The TSOs see advantages and disadvantages in working remotely and mention that there are operations where remote work can be adopted, unlike others, which require physical presence or demanding personal care, as seen in the extract of B01, B05, P05 and P08 interviews:

> *"When we return to face-to-face operations, we will not be face-to-face, full-time. We already created the remote working policy, which we did not have. We are just defining how to operationalize this. Because, for example, there are people who cannot work from homes, such as the facilities and messenger staff. You have to be there to receive the emails, and the meal ticket card, which I then have to deliver to the young person. There are some things you cannot do at a distance." (Interview, B01)*

> *"Look, I think we are in the middle of the process. And I think it will be extended. So, I think many things will still be consolidated over time. But I am sure remote work is a reality. The point is you find how far the loss and gain go; because relationships between people, for us, are vital. But, on the other hand, we are seeing much greater efficiency in many areas. You have no displacement, and you have nothing. But, on the other hand, too, people are exhausted. They are not designed to divide the space into work and home. So, people's health concerns us. But I think many changes will stay. Work that you could perform, that you performed in person, which you can perform remotely, I think they will." (Interview, B05)*

> *"You cannot just work remotely; I can speak for myself. There was a time when I was at home, which was terrible. I cannot because we deal with people and need to look at the people we need. We cannot do it online; we cannot do it. But, even for the directors, it is necessary to be on the ground, accompanying people and being with people. If we are not, we decide, but it is not the same thing. We are always in doubt about whether our message is passed on. And we are very present. This is also a characteristic of ours, to be all very present. As I said earlier, the president, who is here every day, is a very present person. Even today, he brought a snack for our young people at home. We are very fond of emotions when away. I would say one thing, the days I was home much worse for me. I would rather a thousand times be here than be home." (Interview, P05)*

> *"But it is a completely different job. And in this time of COVID-19, we cannot talk only about users. We also have to talk about employees and people who work in the institutions because, if it is easy for some to work at home or from anywhere, for others, it is horrible. And I fit into this situation because social work is done on the street, at the user's home, at the institution. We try everything to be close to the user, to know what the user needs, but at a distance, it is difficult." (Interview, P08)*

There are still those TSOs that reinforce the need to adopt, at least, the hybrid regime in order not to lose personnel contact sometimes, as exemplified by the B07 representative.

> *"Some people would like to spend most of their time working from home and little time in the office. Others are the opposite. Others are halfway there. We must have something along the lines of a mandatory minimum that will be important in a person. There is an essential element of face-to-face that you lose and that we want to have again: interaction between us. A team spirit, an informal face-to-face thing, is vital to building trust. So, we must have a mandatory face-to-face element, and the rest is super flexible. So, anyone who wants to spend most of their time working remotely from home will be able to. Anyone who wants to spend more time in the office will be able to." (Interview, B07)*

Therefore, some organizations will adopt a hybrid regime by the end of the pandemic, while others will return to their offices. And this understanding is in line with Abulibdeh (2020), that states that this decision depends on the activity performed, the organizational culture and the people's preferences.

As far as the advantages are concerned, those organizations listed: a reduction in pollution, lower transportation costs, more time spent with family, a greater focus on well-being, integration of teams, and faster and more objective meetings. In addition, people remain safer in pandemic times, and workers with chronic diseases are less exposed to situations of health vulnerability when working from home. As disadvantages, they claimed that, despite the joy of being with their families, there are situations when interruptions are frequent since it is hard to separate and isolate rooms when children also are at home in the same environment. Also, the bad feeling of taking work home, especially when the activity is emotionally demanding, as mentioned by P06's representative:

> *"And this issue of taking work home, especially in a work area like ours, which is emotionally very demanding, was difficult for some collaborators because what they shared with me, as general secretary in substitution, was that, when they could finish a job and return home, the house was a clean space, where they could stop, rest, and start the next day again. That is, thinking of something else. But this cut stopped happening when the work started to be done at home, and it was too emotionally heavy for people." (Interview, P06)*

At a distance, people end up working longer hours or sometimes feeling more isolated, generating work overload, which will be explored further ahead. Examples of this issue can be seen in the excerpts of the following interviews: *"I work many hours, and my wife is even bothered because I stay up until eight or nine at night" (Interview, B02), "We were overloaded, timeless" (Interview, B04), "For sure, we worked more, much more" (Interview, B08), and "Being on telework makes it easier for me, but there was no less work, there was more work" (Interview, P10)*. The P15's representative still presents more details about it:

"For me, it increased the work a lot. Not only because of the campaign's responsibility – which I will tell you a little more about – but because, actually, when we are working remotely, we greatly increase the number of hours we spend in front of the computer. I happen to have five or six online meetings some days. Therefore, it is an immense burden, which we eventually do not even realize. In my case, and I am talking about other colleagues, I think it is abroad. Actually, our working hours, in general, have increased." (Interview, P15)

Although the integration activities are being held more often by TSOs, people miss the physical presence and the daily work contact, as claimed by some TSOs' representatives, such as from P01: *"On the other hand, we are missing the contact between people and the volunteers. So, we really want this to pass so that we can have the volunteers in the warehouses and do all the collection campaigns" (Interview, P01)*, and B16 and P16 below:

"I will say more about the emotional aspect of the institute. That worked very well. We have seen how well online meetings work. We managed to have more internal contact. But, on the other hand, we have lost daily communication, have not we? And that started to be missed by some people too. We have breakfast together on Wednesday. We all had lunch together, and we lost it too. That is also starting to have an impact a little bit. During the break, we have that coffee with the colleague next to us, that exchange with some other area, which ends up complementing your work. That is what we lost a little bit in the pandemic. And everyone started to miss it a little after a certain time at home, locked, at that very time, in the lockdown." (Interview, B16)

"It was not easy in the movement itself, in general, the new technologies. Our youngsters were already really prepared for that. But we are a people that still like hugs and greetings. Anyway, the meeting. I have this particularity of arriving, hugging." (Interview, P16)

Another positive impact was that the mandatory movement to work from home ended up deconstructing the idea that everything necessarily needs to be done in person, as claimed by P06's representative:

"We clearly had to adapt, from the point of view of alternative communication channels, especially at the level of training, the level of knowledge transmission, and the level of the possibility of carrying out some services. Especially those already ongoing services passed to an online format. I think this has increased our expertise in using those tools at this moment; and, in some contexts, has allowed us to deconstruct the notion that everything has to be done in person. It has not." (Interview, P06)

4.2.2.5. Looking for other collaboration forms

In order to create a complete collaboration environment, the TSOs made massive use of digital media platforms, such as *Facebook*, *Instagram*, *Messenger* and *WhatsApp*, and communication and collaboration platforms, such as *Teams*, *Skype* and *Zoom*, besides other tools like *Asana* for projects management, consonant to studies by Bragança et al. (2021), Rigotti et al. (2020), Saide and Sheng (2020), Sorribes et al. (2021), and Urien et al. (2019). Through those media, the organizations invested in external communication, advertising and social marketing, and webinars to provide information to users and the community. It also leveraged the visibility of their actions attracting followers and enabling fundraising increase.

Moreover, adopting some of those platforms enhanced internal communication as a work tool and enabled contact within users' groups specific to keeping students' parents informed about the activities step by step and open to questions on the tasks. And the organizations have also started to use software for shared collaboration, such as *Office 365*, mainly in building or reviewing procedures, standards and documents. All these improvements will remain in the future once they perceive the added value of these instruments.

4.2.2.6. Reorganising the teams

Due to confinement, the interruption of some activities and the spread of COVID-19 cases, the TSOs had to reorganise the teams, as mentioned by Bragança et al. (2021), integrating workers from other areas to support those activities and social responses with more demands. All these organizations said that people adapted themselves very well, demonstrating positive engagement with the organization and teams and outstanding resilience. On the other hand, those changes help to bring to light the possible need for change, as can be seen in the extracts of B05, P05 and P12 interviews:

> *"We held uncovered projects. Instead of bringing in people from outside, we were relocating. That also allowed people to circulate within other areas. It created synergy. But it also showed challenges. It is not automatic for you to take a person who is going to work in another area – because we have very different action fronts – but it provides clues about where we need to review." (Interview, B05)*

> *"The team of psychologists at the occupational activities centre reinforced the team at the residential home. So, we managed to integrate people from other areas, who adapted very well and were, in fact, fantastic. Therefore, in these situations, we can also see that people adapt easily to very different areas because it is not the same thing to treat a child and an adult, where you have to change a diaper and bathe, for example. So, there are many issues here, but people have easily adapted themselves." (Interview, P05)*

"Actually, the first remark is the great resilience and adaptation capability of teams and managers. In other words, as far as it is possible to assess, Covid has demonstrated the resilience of organizations. It has demonstrated the adaptability of people working in organizations." (Interview, P12)

The same consideration was felt about remote work. Leaders felt the team was more connected for a unique purpose, as exemplified in the excerpt of the B03 interview: *"We realized our current team is the best team the organization has ever had. Everyone was very engaged, giving themselves body and soul for the projects to happen" (Interview, B03)*, as well in the excerpt from P07 interview:

"What we felt was that the team, even though being physically affected, was more connected, more interactive; because before it seemed that each one worked more on their own line, on their farm; but thereafter, we were all working together for the same purpose." (Interview, P07)

Those activities that had to be held in person had their working hours revised to avoid having too many people in the same physical location, as mentioned by P12: *"A mirror scheme had to be set that enabled the replacement by another team, immediately, because we could not stop helping people" (Interview, P12)*, and by P07 and P15's representatives:

"In other words, we adopted mirror work, which we are still doing; i.e., there is a team at the organization weekly. We are shifting to avoid having so many people physically in the room, and we keep doing so until January, when things calm down, and we gradually resume our face-to-face sessions." (Interview, P07)

"Therefore, they had to reorganize all their work on the ground. People had to make an appointment to be served. The technicians themselves could not all be in the same working place. So, they also had to do that rotation scheme. And there was a need to strengthen home support teams. In other words, there was more need to follow the elderly in their homes and families. Thus, the network had actually to reinvent itself." (Interview, P15)

4.2.2.7. Work overloading

As much as the team showed engagement, the entire amount of work added to the routines generated work overload, as confirmed by B04 and P15 representatives through the excerpts from the interviews below. These findings are in line with what Mobiliza (2020) stated.

"They were already quite overloaded with the issue of classes because the teachers were holding the same class schedule, the same digital schedule. Until we understand that digital time is different from actual time, we spend two hours here. It is different from spending two hours in person. It is another kind of tiredness." (Interview, B04)

> *"From my side – because I also have to respond to several areas, as I said at the beginning – I feel a big work overload. I know it is necessary because we really have many fronts. We have a lot of stuff, and we are few. But, yes. I feel this extra weight of this work overload." (Interview, P15)*

Due to that routine, the professionals, regardless of their function, found themselves tired, as exemplified by P06's representative: *"I feel that our collaborators are more tired and that this year has been more demanding from a work and personal point of view" (Interview, P06)*, fatigued, as pointed out by B13' representative: *"The timetables were disregarded. We worked much more. In addition to the fatigue, people went indoors, with all the household issues mixed up. We are worn-out people, which is a problematic dimension of online life" (Interview, B13)*, and exhausted, as complemented by P03's representative below. These findings are in line with what J. A. T da Silva (2021) stated.

> *"We entered here a little bit crazy to be always in communication, but it was very tiring, it was very tiring; because being always attached to Zoom, always being attached to WhatsApp, everything that is digital, reaches a point that is exhausting and it does not replace physical presence, no doubt." (Interview, P03)*

4.2.2.8. Afraid of dismissing and uncertainty about the future

There were very few situations in which they felt less motivated, insecure and fearful of losing their jobs, but in this specific case, the P03's representative claimed that the organization's financial management is annually challenging. Therefore, the employees ended up feeling more insecure about the risk of dismissal and worrying about the future:

> *"I felt the team itself was terrified of having to fire people. We cannot take it. If the projects had not been able to progress, it would have been inevitable, so people were very afraid of it. So, I really felt the team was a little less motivated because we are farther away and because of the intensive work being done on a digital level and the uncertainty of tomorrow. That was felt a lot." (Interview, P03)*

4.2.2.9. Decrease in volunteering and a lack of specialized human resources to face the challenges

The decrease in available volunteering occurred due to health risks in the age groups initially classified as more vulnerable to COVID-19, and who turn out to be the people with the greatest availability to handle volunteering, as pointed out by P01's representative, as follows: *"On the other hand, we had fewer volunteers, because the older volunteers stayed at home to protect themselves. Then, we had to look for more volunteers" (Interview, P01).*

The other effect was the cancellation of corporate volunteer activities, as pointed out by B03's representative below. This type of volunteering is very common in Brazil, where employees from large corporations offer their professionals a day's work to carry out various social activities, such as recreational, educational, administrative or operational activities in TSOs.

> *"We realized that companies, at this moment, are not working so much with volunteering – either face-to-face or online – and we have a strong sales arm for volunteer projects until then. Why? Because of the pandemic. For volunteers, whether in person or online, the crowd is no longer engaging so much. Maybe this will come back in the future, but right now, it is not the case." (Interview, B03)*

For those outside the risk group, there was an impossibility to have them work from home with computers because it was unfeasible to provide equipment for everyone, as mentioned by P06's representative:

> *"We work with volunteers, and, during this period, there were many volunteers who could not keep providing the support because they were at risk, because they did not feel safe, and because, despite having computer equipment and calling our employees, we would not be able to have it for our volunteers, as there are about 300 volunteers." (Interview, P06)*

The TSOs also identified a lack of specialized human resources and/or poor technical skills with IT tools for working at a distance or for performing some specific activity, as mentioned by Bragança et al. (2021). Therefore, some organizations have invested in specialized training, according to P06, P08 and P13. Additionally, they are looking for technical volunteering to help them improve their processes and implement others, like communication and marketing, even though these skills have been less available, according to P07 and P15. To overcome this difficulty, B12 has chosen to hire specialized consultants until it is possible to increase the number of employees.

4.2.2.10. Increase in housing vulnerability and domestic violence and decrease in life quality standards of TSOs beneficiaries

The impact of increasing vulnerability and decreasing life quality standards were considered to be not measurable yet, firstly because the pandemic had not yet ended, and secondly, because the effects and impacts of the lack of treatment and isolation are not immediate, particularly concerning the most vulnerable (children, young, elderly, people with disabilities or chronic diseases), who depend on assistance, health care and socialization, to being protected and developed in their autonomy. See the excerpts from the P05 and P11 interviews below:

"We also kept, via telephone contact, and sometimes by video calls, psychologists in attendance to those users who went to their homes and have not yet returned because the parents are afraid of contagion. So, we kept in touch by phone because although they are at home, we know that some are not doing very well. Too much time without social contact has a lot of impacts. Thus, we kept in touch, sometimes even with the group. They call, make a video call, see present colleagues, talk, and spend a morning with them. So, we are trying to minimize some alleys that this pandemic will leave us, that we still do not know what they are because that is what I am saying, we are reacting, we are trying to answer what comes out at the moment. However, we do not know, in terms of social impact, what will happen, what impact this will have on people, social and economically." (Interview, P05)

"And lose their autonomy because many of these young people provide the family autonomy. They were already in their apartment and had their income. Some even shared a house in that youth system of two. And, suddenly, had no expectations because now they have their lives suspended until I do not know when." (Interview, P11)

These concerns are in line with Bragança et al. (2021), Cox (2020), Cheshmehzangi (2021), Garcia-Fernández et al. (2021), Mbazzi et al. (2021), Medina and Azevedo (2021), Pettinicchio et al. (2021), Rosencrans et al. (2021), Rumas et al. (2021), Steptoe and Di Gessa (2021) and Theis et al. (2021) pointed out**.**

The TSOs also perceived that the isolation increased domestic violence, in line with what Bragança et al. (2021) stated, as well as child abuse incidents, as remarked by B04, B10 and P06's representatives:

"So, socially, the most significant weight was regarding employment and issues of violence and abuse. A child by itself and alone. It is quite hard for her to pick up a phone and ask for our help. It is practically impossible" (Interview, B04)

"So, we are very afraid of what will come post-Covid, which we say 'post-pandemic'. There will still be a lot of discovery of violence because these children are alone with their caregivers at home, and, often, whoever notices that they are going through something is the neighbour, the teacher, or the friend. So, this is a big concern that we have." (Interview, B10)

"We are also concerned about children in physical spaces, the way they experience these situations. And with the closure of schools, we can no longer look outside what happens in homes. Many situations that come to us, especially denouncing child abuse, arrive through schools. If schools do not supervise children, they are entirely left to their families. That also puts them at risk. The same is true for the elderly, who sometimes went to care centres during the day and could no longer go." (Interview, P06)

"What we have also noticed is that the context of confinement allowed relationships that were already ruled by abusive dynamics to be aggravated; so, here we have a level of control on the part of the aggressor regarding the person who was attacked, that was facilitated with the confinement. The person cannot leave. It has to stay working remotely; therefore, there is a level of control here. On the other hand, the factors of emotional stress – the issue of precarious work, unemployment or lay-off, that is, all these dynamics that made families, those that were already eventually weakened – the situation and the abusive dynamics worsened. Those that already had some risk factors and conflict dynamics may have escalated. Therefore, we realize that this dimension of confinement, of social isolation, in which the movement of people is clearly reduced, is clearly a moment of risk, especially for situations that were already at risk; that is, the situations of abusive dynamics themselves." (Interview, P06)

The B10's representative also reinforced the relationship between food insecurity and increased violence:

"I think we were Maslow's Pyramid. So, the pandemic made us fall into the Maslow Pyramid, and we went to the question of subsistence, of food, which we know sometimes is not justified. The lack of food can bring more violence." (Interview, B10)

4.2.2.11. Increase in social demands and development of new ones

Besides the adjustment in the existing social responses, the TSOs mentioned that the social and economic effects generated by the pandemic culminated in a series of new requests for existing social demands and the development of new social demands from citizens and companies. Therefore, 94 per cent of the interviewed TSOs informed that they had to develop and implement new projects, activities and social responses for family support and for answering other needs brought to light by existing users or potential beneficiaries. The results can be seen in Figure 4.11.

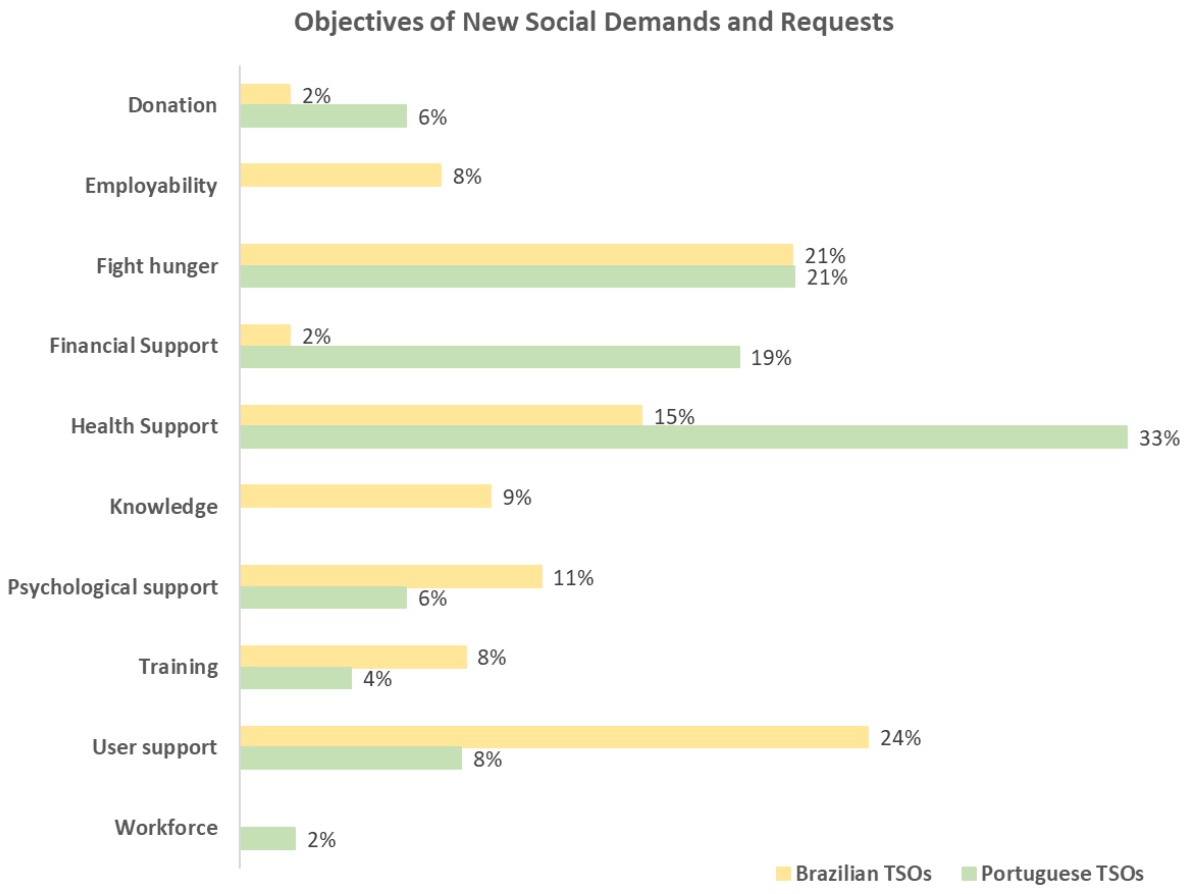

Figure 4.11 - Objectives of the New Social Demands and Requests from Users and Potential Beneficiaries
Source: Elaborated by the author.

Health support involves all the activities related to providing assistance, information, advocacy, medical care and health protection equipment for users, and this task was more intense for Portuguese TSOs than for Brazilian ones. The Portuguese organizations interviewed had a greater presence in social responses to users' health care. On the contrary, given that most Brazilian TSOs interviewed work in the field of advocacy, education and employability, their new actions focused more on generating and disseminating knowledge, developing tools and materials in order to support the adaptation of children and youngsters to forced distance learning, due to the mandatory lockdown, and develop actions to leverage employability to reduce the impact of families' livelihood increased vulnerability.

The hunger fight by food distribution through baskets or cards was also a significant action performed by interviewed TSOs, sometimes more than once during the crisis incident. On the other hand, donating equipment and furniture to users was necessary to allow the continuity of the services at a distance but was punctual assistance. However, only the Brazilian TSOs donated furniture. To reduce family poverty, the Portuguese TSOs contributed financially to paying bills and expenses with medicines and exams.

The psychological support and training, in turn, had to be developed as a continuous activity, namely during the entire period of users' and family's isolation and were higher among Brazilian TSOs because the issue of distance education, mentioned earlier, was more latent in the Brazilian TSOs interviewed. Finally, only Portuguese organizations had to develop activities to support the loss of workforce of institutions in the sector due to the prophylactic isolation amidst the increase in COVID-19 cases within TSOs.

4.2.2.12. Increase in inequality and marginalization

The offer of new social responses and other requests (Bragança et al., 2021), including those related to providing food (NOVA School of Business & Economics [NOVA SBE], 2020), was more focused on reducing the inequality and marginalization due to effects and impacts caused by the pandemic on users and their families, as stated by Allain-Dupré et al. (2020), Ashford et al. (2020), Clulow et al. (2020), Kang et al. (2020) and Sharifi and Khavarian-Garmsir (2020), mainly over marginalized and vulnerable people, that saw themselves in an ever more vulnerable situation to pay their bills, to access health treatments, to legalize their documentation, to purchase their needs and to feel more isolated than they used to be, as evidenced by B03, B04, B06, B07, B08, B11, P05, P11, P13 and P15 interviews. However, only the excerpts from the B04, B07, P05, P11 and P15 interviews can be seen below. The others (B03, B06, B08, B11, P05 and P13) can be found in Appendix J. These new demands also brought for the organizations a lot of work and, most of the time, different needs from their goals and original missions:

> *"The plain food basket was something new. When we received a donation, we received it as funding to buy something. And we provided meals to children and youngsters within the institution. But plain food baskets and hygiene kits are something we did not do. We started doing it during the pandemic. Then, that changed." (Interview, B04)*

"We had a demand that we never expected from party foundations. Ten party foundations came to us, saw the technical solutions, and said: we want to train our mayors; they do not know what to do in education. Can you be the trainers for this class? Can we use the content that you created? I said: of course, you can use it. Whatever we can help, we help. So, a demand came, and we did not expect it, another side of the story." (Interview, B07)

"We had, for example, a mother who had got a job but did not have a car and could not bring her child. If she could not bring her child, she had to stay with him at home, and she would lose her job. So, we managed to talk to a person we know, who is a taxi driver, and he went to do this job. And, as the family cannot pay, she pays the regular value of the transportation, and the association covers the difference for the taxi fare." (Interview, P05)

"In addition, many students did not have a computer, but we suddenly switched to a 'tele-school' regime, to remote school classes. Parents sometimes have a cell phone, but it also happens that parents do not even have a 'smartphone'. They had cell phones with a keyboard. Therefore, these families also contacted us: "Look, now, how do I do with the kids' school?". We, there, played our role: "Let's talk to all our friends, information technicians, that exist on the face of the Earth, and let's go gather computers, even if they are old, like those which make a lot of noise when booting". But we managed to distribute them throughout the country. It was the technician who went to deliver to a certain family. Therefore, a nice link was created, as the person who offered the computer knew to whom it would be given. It was for that child. That was something. But that really brought us a lot of work." (Interview, P11)

"Thereby, those which are our routine monthly costs, people started having a hard time facing them. So, it was based on that, on this knowledge that the network was providing us, that we created, between April and the end of June, what we call a 'Social Support Program' for our network. That is, with funds from the Portuguese Organization, we created this program, which was divided into two parts: a part that was what we call 'Emergency Financial Support' and another part that had to do with food stamps. Why is that? Because another thing that was also noticed is that the beneficiaries began to be differentiated. In other words, the organization began to receive people other than their ordinary beneficiaries, those who were already with them. People who had a structured life and who suddenly found themselves unemployed, on layoff, or placing their children at home. Then, the financial support part. It was that part supporting the payment of rentals, medicines, treatments, water, electricity, social security and documents. Imagine legalization at the 'SEF'. Because people really stopped being able to count on what they had when, in the pandemic, we went into confinement. When the situation got worse." (Interview, P15)

4.2.2.13. Increase in mental health disorders

All that uncertainty caused severe mental health problems, mainly fear, depression and anxiety, in people in general, not only beneficiaries of the organizations, as pointed out by several authors, among them Bragança et al. (2021), Brooks et al. (2020), Cheng et al. (2021), Holmes et al. (2020), Mazza et al. (2020), Mbazzi et al. (2021), Serafini et al. (2020), Torales et al. (2020) and Xiong et al. (2020), but also for all those unemployed, living in poverty conditions, with low access to technology, in immigration condition, or working under stress and overburdened, all afraid of being infected by the virus and getting badly ill, as complemented by Rigotti et al. (2020) and Sorribes et al. (2021). Then, some institutions had to reinforce their social responses to address this issue, such as stated by P08's representative: *"Since March, there has only been talked of Covid, isolation, death. Emotionally, it is not good; we are all different, reinforcing the phones, supporting the volunteers, and supporting each other" (Interview, P08)*, but also in the B12 and P13 interviews:

> *"In April, we had already launched this project with a live on mental health during the pandemic. It was a success. After that, we did five more lives, totalling 52 thousand people reached, and 18,700 lives were directly impacted. One of them was the first live for children in Brazil." (Interview, B12)*

> *"In addition, we have created 53 lines of initial psychosocial support. I think that it has a direct, particularly emotional impact on people. We made these contacts not only with isolated elderlies, not only with families in situations of great vulnerability but also with people who told us that they needed to talk to someone, being with some difficulty in managing expectations in emotional management. The truth is that we also always talk about a period of extreme insecurity. And insecurity causes anxiety in people." (Interview, P13)*

However, the P15's representative pointed out that she did not have enough social workers to deal with this demand and the B06's representative had to hire more people to cover the need, as can be seen in the excerpts from the interviews below:

> *"So, we did a three-month project with 550 thousand reais. It was a pandemic. The organization takes care of all the Mental Health care services. So, we develop a Mental Health methodology to work with it. The HR consultant helped, but we hired a lot of people. It is impressive, isn't it? We hired people." (Interview, B06)*

"Due also to the lack of financial conditions, the organization could not reinforce their normal teams of social workers. Indeed, they felt the need for this more psychological support, if we may say so. Anyway, people feel a little lost in this situation. Sometimes, not just the elderly. For example, we were talking about these families where the father and mother are jobless and have children and responsibilities. I mean, all this, psychologically, effects, even though not immediately." (Interview, P15)

4.2.2.14. Adaptation in existing organizational processes and implementation of new ones

The adaptation and implementation of new organizational processes and plans, although not totally formalised, were necessary to support the adjustments in the social responses and the increase or creation of new ones. They had as the main focus: (a) reviewing or implementing contingency, security and hygiene plans; (b) providing social responses; (c) improving communication; (d) implementing social marketing actions; (e) strengthening information management; (f) correcting deficiencies identified in existing organizational processes or implementing processes perceived as essential in combating the pandemic; and (g) rethinking the strategies. Indeed, all organizations owned strategic plans, many of them named "annual action plans", that were being reviewed according to needs. The findings are presented in no specific relevance order.

Besides that, some organizations mentioned the necessity to adjust their risk management processes to pandemic scenarios (B09, P04, P05 and P06). However, none of the Portuguese TSOs directly pointed out the need to implement or think about having a crisis management process, nor form any crisis committees or crisis teams at the time of the pandemic incident. When asked about the pandemic event, none referred to the word "crisis" but to "contingency" instead. This fact might be predicated on the directives given by the Portuguese government since they have used the terms "contingency" and "contingency plan", leading the organizations to repeat such expressions eventually. On the other hand, four Brazilian TSOs immediately constituted crisis committees or crisis teams (B01, B05, B10 and B13), and only one (B05) mentioned the need to think about a crisis management process to prepare the organization for situations such as those brought by the COVID-19 pandemic.

4.2.2.15. Dismissing employees, income reduction and maintenance of jobs

Despite the financial instability, no Portuguese TSO had to dismiss its employees. However, only four organizations (B09, P04, P05 and P09) put some employees on lay-off, as Bragança et al. (2021), Fiorelli and Gafforio (2020), Hutton et al. (2021), Independent Sector (2020), Melo (2020) and Pavlatos et al. (2021) stated, but it happened for few months.

Those who did not want to be reintegrated into other activities since they had been temporarily ceased were put on unpaid leave, as explained by the P05's representative:

> *"People had the opportunity to deliver other social responses, but, to those who did not want it, we granted them an unpaid leave. Therefore, people were not penalized; I mean, these people were penalized in their wages because they did not want to integrate with other areas, but we did not, by our deliberation, shut down any area." (Interview, P05)*

Regarding Brazilian TSOs, the impact of dismissing was more significant because three organizations (B04, B09 and B16) fired people due to lower cash flow in the activities and projects, as evidenced by the B04 interview:

> *"We thought about dismissing the educators from the Conviviality Service; if we were to weigh it compared to the funding for 2021, we also thought it – and human resources are expensive. We do not have the habit of hiring here via service outsourcing. Our job contracts respect the 'CLT'. Then, we dismissed them in June. It was regrettable because they were people who were working. They were also willing to help that family process. But it was a management decision, which would be forwarded so that we could rehire and, at least, save that funding for 2021 because we expect the worst. Suppose it is terrible now, in 2021. The vulnerability will increase even more." (Interview, B04)*

4.2.2.16. Increase in costs

In fact, the organizations noticed an increase in costs, as previously mentioned by Bragança et al. (2021), Independent Sector (2020), Meyer et al., Mobiliza (2020) and NOVA SBE (2020), especially those related to: the purchase of protective equipment; the changes that had to be made in their physical infrastructures to transform them into safe areas for circulation and operation; the acquisition of equipment and contracting services for remote operation; and donation of food and aid to families' expenses; as exemplified by following interviews: *"We distributed more than 3500 baskets" (Interview, B06)*, *"In the beginning, there was a greater expenditure on telephones, because they were not calling lasting five minutes, but over one hour" (Interview, P08)*, *"It can be said that one of the great costs that exist for organizations is the 'PPE', the so-called 'Personal Protective Equipment" (Interview, P12),* and *"The Organization still had to provide extra equipment for employees who did not have a laptop to take home. We had to hire, indeed, this support related to Zoom. Thus, we had to hire Zoom licenses" (Interview, P15).* Other examples of the increase in costs can be observed in the excerpts from the B10, P05, P06 and P15 interviews:

"So, we made this basket very big to deliver because there are communities where we arrive by boat. Then, what we liked a lot, is the community helped a lot. Community volunteers realized they needed to help us carry, do things, and distribute because distributing 17 thousand baskets during a pandemic is crazy." (Interview, B10)

"Then, on an economic level, there was also a tremendous impact here because we, until the present day, had spent about 50 thousand euros on protective equipment since the beginning of the pandemic. This is because we initially bought surgical masks at 1.80 Euros each. So, it was very complicated at first." (Interview, P05)

"There was a financial investment that I believe that not all structures have been able to make, and without investment in protection and security, it would not have been possible to continue the work that we do because we have structures, we have shelter houses, which also had to endure during this pandemic period." (Interview, P06)

"We did a job in terms of numbers. From April 22nd to December 31st, we supported around 8,400 people. Notice that it is only in this program. And, within those 8,400 people, we are talking about almost 3,000 families. Of these 3 thousand families, 1 thousand and 500 are newly supported families. Therefore, they were people that the Organization did not monitor. We are talking about 50 per cent within that program. I think this is quite significant in terms of costs. And I think it shows a lot of this impact and this social support that the Organization had to reinforce from the moment we started this pandemic." (Interview, P15)

4.2.2.17. Reduction of revenues

Besides the increase in operating costs, those organizations also experienced a reduction in revenues (Bragança et al., 2021; Independent Sector, 2020; Meyer et al., 2021; Mobiliza, 2020; NOVA School of Business & Economics [NOVA SBE], 2020), especially for those dependent on memberships, co-participation in social services, and sales, as exemplified in the following interviews: *"Capitalization revenues also dropped" (Interview, B02), "Revenues certification has taken a downturn" (Interview, B05)*, *"So that was tense. We managed to get through this phase. Local revenue has dropped dramatically" (Interview, B10)*, *"Our training was managed to be adapted to being online, but the recipe is not the same" (Interview, P03),* and *"And the associations felt, somehow, that the adhesion of the new members had some drop" (Interview, P16)*. Other examples of the increase in costs can be observed in the excerpts from the B03, B09, P03, P05 and P07 interviews:

"At the beginning of the pandemic, we received some negative answers, which resulted in the loss of 600 thousand reais in revenue in a week. We had our hair on end, then 600 thousand reais for an organization like ours, nowadays, is 30 per cent of annual revenue, or even more." (Interview, B03)

"The audience is smaller, of course. People are not travelling. Rio de Janeiro is not receiving tourists as it used to. We are in a complex economic crisis. Several factors will cause us to have a reduction in visits. Schools are not working." (Interview, B09)

"And there were phases when people were home and bought a lot of things remotely, but now we are in the opposite phase when people lost economic possibilities, so they do not buy. Now they are at an edge where they cannot buy anything. So, in those sales, we are now feeling." (Interview, P03)

"The daycare centres, for example; as soon as we finished, it was decided by the Board of Directors to reduce the monthly fee to these social responses that ended. However, other parents also asked us to reduce tuition because they were unemployed or in a more precarious situation, so we acceded to all their requests." (Interview, P05)

"There was a decrease in the users' contributions, obviously, because many did stop coming to the occupational activities' centres. When we shut down, we also had to make a discount on the monthly fee. Therefore, the money inflow from that way dropped a little." (Interview, P07)

4.2.2.18. Communication and dialogue with the government

Brazilian and Portuguese TSOs have financing modalities in co-participation with the State, as mentioned in subsection 4.1.1. However, Brazilian institutions highlighted the difficulty in dialogue with the government, mainly at the federal level, whose negative impact was not identified, for example, in interviews with Portuguese organizations.

This difficulty is even more significant when it involves social responses to mitigate issues related to illegal deforestation, protection of indigenous, *quilombolas* and riverine peoples, culture, education and support for people in food, health and livelihood vulnerability.

Some excerpts from the Brazilian TSOs interviews also show that organizations that work with the environment have suffered persecution and blocked access to public financing funds. New call-outs have also been sparse. In these cases, the organizations can operate due to the reinforcement of international funding, but they warn that, as a rule, for such, there must be a counterpart from the national entity, which has not occurred. Thus, organizations fear long-term sustainability if public policies are not reviewed.

All these difficulties pointed out by TSOs interviewed corroborate with the problems identified during Bolsonaro's government to face the pandemic in the report of HRW (2021) and the study of Ochab (2022). The first evidence can be seen in the excerpt from the B01 interview: *"The government did not look for any entity. The government did not take this initiative. But we kept the channel open. We never had the door closed" (Interview, B01)*. Other examples can be observed below (B02, B05, B07 and B13), but also in Appendix J (B02, B09, B10 and B13).

> *"And the government does not have the look of support or understanding that these people need special care. Many children born prematurely may develop an intellectual disability in their performance. The government has not set a program in terms of public policy to prevent disabilities. We are doing a study to assess the impact of Covid on the lives of people with disabilities, funded by the organization, but the government is not anything of financing. The politicization of Justice and other governmental institutions creates difficulties for Third Sector Organizations, namely for our institution, when it comes to limiting the rights of people with disabilities in compliance with the Brazilian Law of Inclusion." (Interview, B02)*
>
> *"We follow the whole scenario of the Amazon, with an increase in illegality, mining, illegal wood, and the advance of deforestation within protected areas where traditional populations, indigenous peoples, live, who are our priority public. And we have had – we still are in – a quite unique moment because you have the weakening of the agenda. You have a whole speech coming from the government, disqualifying the work of civil society organizations and trying to undermine funding sources without understanding that civil society has a supporting role in working together in the construction of solutions. So, we have a highly complex scenario. We have had cases of our partners who had their data tapped. They were unfairly accused of setting fire to the Amazon. People were threatened in the countryside. Thus, we come from a scenario that is not trivial. In 2019, that was quite hard. We feared a lot for people's safety. But we are an organization that has a lot of credibility regarding the business sector, the population and the workers. Thus, we have been sought after by companies. When you have few public policies focused on conservation, we have been seeking to help companies do their part for positive actions." (Interview, B05)*
>
> *"Our main interlocutor, under normal conditions, is the Ministry of Education and the National Congress. I say under normal conditions because we are in an absolutely abnormal condition, from the point of view of the Federal Government, considering education and several other areas. Interlocution with the Federal Government has been non-existent, even because we took a very critical stance some time ago. From the start, we took a very critical perspective. So, the power of interlocution is basically non-existent." (Interview, B07)*

"But the great truth is that this destruction campaign of the political and ethical image of CSOs and human rights somehow poses an obstacle in this debate. Because if you are going to research, the first speech of the first day of the Bolsonaro government was against NGOs. He wanted to elect a common enemy. He failed. But that had a very complicated repercussion; the threat of Brazil leaving OCDE removes the country from the criteria of international solidarity. See the case of the Amazon Fund. The fact that the country quits cooperating with Norway and Germany by a purely ideological discourse affects the possibility of establishing partnerships and financing." (Interview, B13)

"Another historical issue is closing spaces for public discussion on the environment and, consequently, of public calls. Today, we are practical without public calls. With the pandemic, this has boosted even more. The impact that concerns us is the future because, when you look at the three-year budget, you do not see a public fund. Those projects are in a situation that cannot be resolved in the short term. Although the percentage is large, it does not serve as a counterpart in the international demonstration. Therefore, sometimes, the value does not matter. But everything that comes in matters. But, if it comes out, it loses financial sustainability." (Interview, B13)

4.2.2.19. Increase in funding

For compensating the reduction in financial resources, the interviewed TSOs adopted three actions: requesting governmental support, increasing fundraising and seeking new project financing. However, to obtain governmental financial support, in line with the studies of Hao et al. (2020) and Pavlatos et al. (2021), the Portuguese TSOs would have had a reduction of 70 per cent in their revenues, as stated by P03's representative: "*The City Council opened some support, but they were very restricted, and that support did not even cover us. Especially because, to obtain them, we would have to have a decrease in more than 70 per cent of our revenues" (Interview, P03)*. And that did not happen to any of the organizations interviewed.

Therefore, the aforementioned Portuguese governmental support was primarily focused on protective equipment, hygiene and cleaning material donations or financial help to purchase these goods. All the interviewed Portuguese organizations that requested it mentioned having received the quantity to fulfil partially or totally their needs. Some examples of this benefit can be seen in the excerpts of the P05, P06, P07 and P12 interviews:

"At the beginning, the Amadora Municipality gave us great help because we, in fact, asked the suppliers, and there were many requests. So, in the beginning, the Chamber gave us some help, but there you go, spending 250 workers a day; you have an idea of how much is spent on the material every day. Although we even had some support from the Chamber that financed some equipment and companies that gave us, for example, disinfectant gel, we had an additional investment, an expense, until today, of about 50 thousand euros, due to the pandemic." (Interview, P05)

"On the other hand, it has been possible to continue because even municipalities have sought to support the organization in purchasing personal safety equipment. That is, there has been this concern on the part of some structures, and this has allowed us to balance this investment, which was an investment that we were not counting on, from the point of view of the purchase of materials, of the acrylics that are, at the moment, spread across the institution and the masks that have to be used." (Interview, P06)

"We had the help, which is also important to say, from civil protection, namely regarding masks and protective equipment. So, we order every 15 days, and they have donated this equipment to us, which is a big help. Civil protection belongs to the Chamber; thus, it is state-owned." (Interview, P07)

"One of the great costs for organizations is the 'PPE', the so-called 'Personal Protective Equipment'. The State agreed with the 'Commitment Organizations', composed of Mutuals, Mercies, Cooperatives etc., to distribute among them around 900 thousand euros. Therefore, the measure that the State took was to waive the payment for these materials, and it allowed them to buy under exceptional conditions." (Interview, P12)

Additionally, the Portuguese government has reinforced the amount paid by user/social response, as P07's representative explained:

"On the other hand, Social Security compensated all the institutions. It was not just us. It was not much. It was a few points that also helped. We have three social responses: the Home Support Services, the Assistance Centre and the Occupational Therapy Centre. These have Social Security contributions. It is an agreement between IPSS and Social Security in which Social Security pays an 'x' per user. Of course, this 'x' does not cover all costs, but what did it do? Social Security reinforced its contribution monthly through a payment plus to get closer to real costs. It is that aspect that I say: Social Security has reinforced this monthly contribution." (Interview, P07)

Finally, through Social Security, the Portuguese government also established an operational protocol to select, hire and prepare professionals from all areas to replace those who might have to be removed for being contaminated by COVID-19 in public institutions and IPSSs. P05's representative reported having activated Social Security in this sense due to an outbreak that struck 14 professionals at the same time, as can be seen in the excerpt from the P05 interview: *"Because we also had an outbreak in the nursing home, we had 50 people and 14 employees infected. But, due to the outbreak in the nursing home and 14 infected employees, we had to request emergency Social Security teams" (Interview, P05).* Besides that, the P05's representative pointed out that the organization was quickly handled by well-prepared substitute professionals, as demonstrated below:

> *"Therefore, there was mutual help from the team within the institution and also from the social security emergency teams, which allowed for some normality. At least, the loss of employees by Covid was well managed with internal reinforcement and Social Security assistance, through the provision of [P13]." (Interview, P05)*

Indeed, in the interview with the organization P13, it was evident that protocol with the Social Security is established with that organization, as claimed by its representative: *"For the brigades related to the Social Security's protocol. They are protocols to select, hire and train professionals to substitute others in an emergency. It was established for this moment of the COVID-19 pandemic" (Interview, P13)*.

Although the Brazilian government also has implemented some subsidies and financial aid, in line with Hao et al. (2020) and Pavlatos et al. (2021), the interviewed Brazilian TSOs stated that not all support reached all organizations due to the rules established, the procedures performed or still the understanding of the information.

The B02's representative, for example, said that the federal government sent financial aid to municipalities to distribute the resources, but the access was restricted to political relationships, as can be seen in the excerpt from the interview: *"The Federal Government is sending the aid to the municipalities, and some pass it on to the entities. But not all, as it depends on the political relationship" (Interview, B02).* On the other hand, B09's representative managed to adopt a lay-off, as reported: *"But, in terms of staff reduction, one: the Federal Government adopted lay-off measures and promoted possibilities that we adopted, both suspension and reduction of working hours" (Interview, B09)*, but the B13's representative did not have access to that benefit, even though the first being a Civil Association qualified as a Social Organization (SO) and the second as a Non-Governmental Organization (NGO), which is also born as a Civil Association. The excerpt from the B13 interview can be seen below:

"The organization has not suffered all three impacts. It has suffered more with the matter of national public calls. But we kept them all without dismissing anyone. We did not put them on lay-off because it was not extended to NGOs. It was only for the private sector and autonomous sectors." (Interview, B13)

Therefore, despite governments having implemented rules for lay-offs or for receiving financial support, not all institutions were able to stick to it, either because of an understanding of the subsidy applicability to their institutional form or because of the requirement that the revenue has suffered a more than 70 per cent drop.

Despite the Brazilian Governmental financing issue mentioned, all the interviewed TSOS said that they had more opportunities to submit proposals for financing projects and ended up offsetting part of that cost increase by having won new projects as they had more calls, as evidenced in the following interview excerpts: *"We also closed a project with the Bank, BTG Pactual, to train social institutions throughout Brazil. The project has been ongoing until now, and we are closing the second edition of it to continue in 2021" (Interview, B03)*, *"We work a lot for the school year because more applications for projects were opened than last year. There is more support" (Interview, P03)* and *"But what really compensated was the fact that we won some projects so that it was possible to make it. Otherwise, currently, things would not be wonderful, I might say" (Interview, P07).* This search for new sources of financing is in line with what Hutton et al. (2021) and Searing et al. (2021) stated in their studies. Other examples of these opportunities can be seen in the following interview excerpts:

"We ended up winning a project with UNICEF, which was just for the pandemic. And we invite 'XXX'. There are two large 'YYY' Organizations – 'ZZZ' and 'AAA' – to work together with us. So, we did a three-month project, 550 thousand reais, just. It was for the pandemic. This project allowed us to put a protection agent in 'YYY', working with the entire community. Protection agents would make home visits to understand the mental health of the young and children." (Interview, B06)

"Some funding sources are applications that we file either to the organization's International Federation or to the European Union, or the European Commission, in this case, that the Member States directly approve or not to support specific causes. I remember a recent one, in which we received around ten million euros in response to COVID-19, exactly for an application we made to the European Commission." (Interview, P13)

4.2.2.20. Flexibility to negotiate with financiers

In the case of existing projects, all those organizations observed great flexibility in negotiating expenses with their funders. Thus, they had no difficulty in executing the resources, mainly because there were so many social demands that it was not difficult to find opportunities to manage them and adapt their financial execution, as exemplified by B10 and P03 interviews. The same flexibility was demonstrated by the Board of the Portuguese TSOs about the investments necessary for the institution's operation, as shown in P05.

> *"So, some projects were finished, which was good because there was not much to do. In other projects, we had to negotiate with donors. And negotiate to say like that, because I was going to say: 'Look, I am not going to do the activities of your project, but I am going to continue paying employees' salaries' because, within that project, there is the salary of the employee, or 'I am deferring the activity'. It is like, 'I am extending the project'. So, it costs more. So, I had to negotiate activities. What can you do? So, it was a negotiation with all the donors. And we had no problems with any of them. None. Because everyone had it on their skin, knowing the situation." (Interview, B10)*

> *"We spoke with the project financiers, but as we had to adapt the projects to the digital world, we were also able to put the values of computers in the projects, getting the project to pay for the necessary project adaptations. We also end up not having travel expenses, for example. We ended up not having other expenses because we were doing everything remotely. Therefore, we managed to balance the accounts this way, so they authorized us. That was always done with the authorization of the financiers. They had to authorize the complete change of the project itself first. Then, from that project change, the whole budget changes itself, turning here almost a puzzle, taking from one rubric and putting in another." (Interview, P03)*

> *"On the other hand, nothing that we asked the board of directors for was ever denied. What we had difficulty with was getting the material in the beginning, but whether we said those uniforms were necessary, that value was never denied to us, so it makes all the difference at this point to have a sustainable, economically healthy organization, so we do not have to wear only a pair of gloves because there is no money." (Interview, P05)*

4.2.2.21. Increase in fundraising

Regarding fundraising, as mentioned by Escudero (2020b, 2021) and Searing et al. (2021), the TSOs experienced several models to obtain financial resources and stimulate donations by individuals and companies. From companies, the organizations had partnerships for buying and delivering food, getting equipment (protective and informatics), and having communication services available. From individual donations, besides the financial support provided by TSOs' campaigns, people increased the purchase of social goods and the offer of informatics equipment.

B08 reported a historical resource mobilization in Brazil, as seen in the interview quoted below. However, since no one knew what to do to face the crisis, this organization focused on producing and sharing knowledge to support the decision, articulating needs and donors.

> *"And at the same time, we had a historic mobilization of resources. So, we had a lot of needs and resources as we had never seen in the sector. So, the demand for the sector was very high. It is really a lot of work. There was a lot of work this year, and there is still a lot of work. We mobilized 6.5 billion as a society. We need to spend 6.5 billion reais. It is not so easy to spend 6.5 billion reais. Today, we have 162 members. These 162 associates donated, according to our internal survey of associates, two billion and 42 million reais. The rest were others. That represents 31 per cent of the total donations accounted for by the Donation Monitor. It is important to say that the organization only maps a legal entity, but the Donation Monitor includes the individual's donation." (Interview, B08)*

Despite the volume of resources available, some Brazilian TSOs mentioned had difficulty accessing them. One of them (B13) highlighted the use of corporate marketing, which the representative called "Solidariedade S.A.", but from his point of view, in essence, did not effectively reach those in need or the organizations that are on the ground. And the other institution (B12) explored the issue of these high donation resources ending up being managed by intermediaries TSOs created exclusively to manage donation resources, which raises the administrative costs for the maintenance of these entities, the demands for controls and not for results, and the distancing between donor-TSO-community. Sometimes, considerable resources are transformed into small amounts in diverse calls with values that do not pay for simple projects but require an excessive burden of accountability. The excerpts of the B12 and B13 interviews can be seen below:

> *"The more intermediaries, the more resources are being used. Think about the administrative and operational costs of paying the intermediaries. Look how much you are getting lost along the way. That is a drawing, and I am putting it here because I know you will work on it seriously, and it is interesting." (Interview, B12)*

"The other issue, which I think is relevant, is to criticize 'Solidariedade S.A.'. We are against the companies that pollute, do slavery, and make themselves up as solidarity. This 'Solidariedade S.A.' operated very strongly during this pandemic because they are the ones who finance social media and go to the media, sometimes impacting much fewer people than some NGOs that acted during the pandemic. And that shows how inequality persists. They are the ones who have enriched the most, and they are the ones who have the most visibility space. And they are disputing – and tend to gain – the idea of being social assistance." (Interview, B13)

4.2.2.22. Implementation of contingency plans

Regarding the implementation of contingency plans, no interviewed TSOs had difficulty implementing the plans, and the Portuguese TSOs, in line with those enacted by the government, also helped in elaborating and implementing contingency plans of partner institutions or those where they usually hold their activities, such as schools.

Although some TSOs work in the health area, they did not mention any effect or impact on their Health professionals. Only the Portuguese TSO reported that it had to act directly to mitigate the effects and impacts of the pandemic in accessing Health treatments for their users. This last outcome does not mean that this effect or impact had not existed in Brazil. It was not remembered during the interview as something that had been remarkable, given that the TSO interviewed, which operates in health care, already offers all the necessary conditions to its users through consultations and exams.

4.2.2.23. Relationship to SDGs

The substantial threat to sticking with the SDGs is identified in the literature review (Ogisi & Begho, 2021), but for any interviewed TSO since they have not directly alluded to the risk of breaching and for not correlating the SDGs to their social activities and outcomes by the time of the interviews. Few organizations establish that correlation in their institutional websites or annual management reports. Therefore, for the sake of this thesis, that correlation was made by comparing the activities carried out by the organizations with the SDGs described in the UN 2030 Agenda (*Transforming Our World: The 2030 Agenda for Sustainable Development*, 2015), as well as information published in the TSOs' websites and annual reports, considering the time before and after COVID-19 pandemic.

Considering the achievement of SDGs by Brazilian TSOs (see Figure 4.3) and the adjustments or actions created to fight against the effects and impacts caused by COVID-19, it is possible to observe that the changes were focused on the first four goals of the UN 2030 Agenda (Transforming Our World: The 2030 Agenda for Sustainable Development, 2015). Before COVID-19, were two TSOs worried about Poverty (SDG #1), but after the effects and impacts caused by the pandemic, the number became seven. Regarding Hunger (SDG #2), the fight against food insecurity went from two to ten TSOs. Concerning Good Health and Well-being (SDG #3), the number of TSOs jumped from four to eight. Finally, despite Quality Education (SDG #4) being a considerable theme in action in the sample, it jumped from 11 to 16 TSOs, i.e., the entire interviewed Brazilian TSOs were concerned with that theme after COVID-19.

Looking at the homolog Portuguese TSOs' analysis (see Figure 4.3), there was also an increase in performance for contributions to these four SDGs. Concerning Poverty (SDG #1), the number jumped from four to eight TSOs. Regarding Hunger (SDG #2), before there were two TSOs to take care of the theme, there were now eight. Regarding Health and Well-being (SDG #3), which already had a good representation in the evaluated sample of 11 TSOs, now 13 are concerned with the theme. Lastly, about Quality Education (SDG #4), as nine already dealt with the theme, it became ten. All these findings showed effects contrary to those previously identified by Ogisi and Begho (2021) regarding the substantial threat to sticking with the SDGs.

In summary, the positive and negative effects and impacts felt by TSOs due to the COVID-19 pandemic can be observed in Table 4.4. In the case where the organization saw positive and negative effect(s) and impact(s) on the same topic, the particularity of each one was taken into account and inserted into both sides.

Table 4.4 - Effects and Impacts identified by Brazilian and Portuguese TSOs

Negative	**Positive**
Total or partial interruption of ongoing projects, activities, services, social responses and partnerships	Adjustments in the services offered when the changes were made allowed greater capillarity and expansion in the objectives originally defined
	Adaptation to existing organizational processes
	Investment in internal and external communication
	Investment in online marketing
	Increase in visibility and followers

Cancelled or suspended face-to-face meetings	Leading to the digital transformation of products and services
	Looking for other collaboration forms through social media and Information and Communication Technologies (ICTs)
Remote work in activities that are incompatible with the model or carried out on an emergency basis without adequate preparation and training	Remote work in activities that are compatible with the model or carried out on an emergency basis with adequate preparation and training
Increase in housing vulnerability, and decrease in life quality standards and mental and physical health of vulnerable people (children, young, older, women, disabled and people with chronic diseases), regarding education, access to health and medication, domestic violence, child abuse, etc	Social demands increase with reflection on the offer's expansion by the rise in financing opportunities
Increase in mental health problems, mainly fear anxiety	
Increase in loneliness	
Demanding new services and social responses, unlike the organization's mission, such as direct financial support for the livelihood of families and food distribution, deviating from the organization's original mission and consumption of resources from essential activities	Demanding new services and social responses aligned with the organization's mission and leveraging the reach of users or services.
Increase in inequality and marginalization	Development of new organizational processes
Work overloading	Reorganising the teams
Decrease in volunteering at the risk age or due to mandatory social distance	Increase in technical volunteering or people out of risk age
Exhaustion and fatigue	Strengthening well-being practices
Difficulty balancing work with family life	

Instability in the team	Positive engagement and involvement of the team
Dismissal of workers due to reduced resources or low productivity	Increase in the workforce to meet new demands
Lack of specialized human resources	Hiring health professionals or consulting
Unemployment in users' families	Maintenance of jobs
Income reduction through laying off and unpaid leave	
Afraid of dismissing	
Uncertainty about the future	
Increase and spread of Covid-19 cases	Implementation of contingency plan
Increase in hospitalization and death risks	
Loss of confidence in solving social issues through social distance or with masks use (filling of who is on the other side)	
Issues surrounding protective and health supplies, including difficulties in acquiring them	Financial and operational governmental support and donation of protective equipment
Difficulty in communication and dialogue with the Brazilian government	Support from the Portuguese government
Heterogeneity in access to government benefits and financial aid granted	Governmental benefits and financial aid from the Portuguese government
Decrease in cash flow for those organizations without financial reserves	Adaptation in financial execution of the projects by continuous financers' negotiation
Increase in costs, mainly concerning protective equipment, food, and supporting families’ expenses, i.e., and over did not expect costs	Maintenance of all financing agreed upon before the pandemic
Revenues declining, mainly on the co-participation of users and renewals or new memberships, as well as public financing	Increase in funding (projects, awards etc.)
Difficulty accessing donations due to administrative restrictions and low capillarity	Increase in fundraising (sales, crowdfunding, donation etc.)

Source: Elaborated by author.

Once the main effects and impacts felt by the beneficiaries and organizations are known, it was possible to confirm that the interviewed TSOs implemented several resilient strategies to face the crisis and to move onto the third stage of the content analysis, which was the coding through the lens of Crisis Management approach proposed in Appendix K, whose results are demonstrated in the following subchapter 4.3.

4.3. Resilient Strategies through the lens of Crisis Management

By deepening the abductive content analysis with the coding proposed in Appendix K, it was possible to identify the main resilient strategies, process improvements, and social innovations adopted by the TSOs interviewed to leverage the positive effects and impacts generated by the pandemic, and minimize the negative ones, in order to confirm the actions raised by the expanded theoretical framework or brought to light by the organizations interviewed. It is also possible to identify those strategies which will remain in the future, regardless of the crisis context, as well as the lessons learned by organizations and their leaders. These findings will help compose the Crisis Management Process proposed in section 4.4. The codification results are summarised along the tables that make up Appendix K by stage of the Crisis Management process. As the name of this process will appear several times in sections 4.3 and 4.4, its name will be abbreviated as CM process.

4.3.1. Crisis Preparedness Dimension

To leverage the positive social impacts caused by the COVID-19 pandemic and mitigate the negative ones, the TSOs adopted several resilient strategies to maintain themselves useful to their beneficiaries. Therefore, they sought to work in harmony with regional and local structures of power (Motoc, 2020), recognizing the field knowledge of regional and local delegations to develop a creative and innovative environment, as pointed out by A. Huang and Jahromi (2021). Then, the organizations focused on understanding the users' needs and proposing solutions for each request. However, since none of the interviewed TSOs had implemented crisis management and, consequently, a preparedness stage, most of the specific actions of that phase were not mentioned by them, as already expected. The results of this stage can be seen in the first stage, named "Crisis Preparedness", in Table K.1 of Appendix K.

Indeed, all the interviewed TSOs mentioned having strategic and action plans put in place, at least on an annual basis. However, these plans were not developed based on or combined with a CM process, as suggested by Motoc (2020) and Spillan (2003). Moreover, no organization mentioned an integration between CM and Risk Assessment processes, as stated by Coombs and Laufer (2018) and Spillan (2003). Even in organizations with a Risk Management process underway (B09, P04 and P05), that process had no relation to a CM process.

On the other hand, some organizations brought up the issue of the importance of having a culture of change, as well as being innovative in ideas and processes, as can be seen in the excerpt from the B01 interview: *"Then, well, we went working on the processes. But the processes are a business we will change over the next two years because it is not just about the pandemic. It is our culture change" (Interview, B01)*. The direction toward a culture of change will be explored at the end of this subchapter by exposing the organizational and leadership lessons learned during the management of this pandemic crisis.

4.3.2. Crisis Prevention Dimension

Due to the absence of a structured CM process, the "crisis prevention" dimension was not identified by any TSO interviewed. However, some actions that should have taken place in a preventive way were carried out at the time of the crisis incident, such as: monitoring the problem by various interested and related parties; observing the legislation produced by the government; and observing what was being published by the most diverse national and international institutions and through the communication groups that were formed, as described by Jaques (2007). All the codification results can be seen in the "Crisis Prevention" dimension in Table K.2 of Appendix K. Some examples can be seen in the following excerpts from interviews: *"But, in the many cases in which the companies did not close and continued operating, we monitored and guided them all the time" (Interview, B01)*, *"This WhatsApp group that we have, there must be about 200 people in the group. We talk about donation, and we use it to exchange information about the pandemic" (Interview, B08)*, *"We held monitoring meetings with international partners" (Interview, B13)*, as well in the P05 and P06 interviews below:

> *"Then we followed the rules, also from the General Directorate of Health (DGS), and we followed all of them. We had a visit from the representative of the DGS, and last week we had a visit from the Army that also praised our work in terms of the dynamics we created and, basically, these were the adaptations we made." (Interview, P05)*
>
> *"We managed the day-to-day of the organization according to what was indicated by the General Directorate of Health (DGS) and by the Authority of Working Conditions (ACT) to ensure that we were complying, from a practical point of view, with all recommendations." (Interview, P06)*

During the process codification, it was identified that three organizations (B09, P04 and P05) sought to take advantage of the risk management structure implemented, as confirmed by Coombs and Laufer (2018), Jaques (2007) and Spillan (2003) to identify, prioritize and create alternatives to mitigate the risks mapped during the crisis incident stage since the organizations already start the evaluation of the risks in the incident phase. However, they had to do it in an unstructured way since it would still be necessary to adjust the process to the COVID-19 scenario, as exemplified by the B09 representative:

> *"We always work by mapping the risks, but we must review the process in all aspects. For example, even when we look at service contracts, we have a dynamic of hiring and rehiring. Then, we had to adapt some questions to understand whether or not that framework would suit this scenario." (Interview, B09)*

As already mentioned in subsection 4.2.2, only four TSOs (B01, B10, P04 and P05) had contingency plans implemented before the COVID-19 pandemic, as suggested by Hao et al. (2020), Jaques (2007) and Spillan (2003), but all of them had to undergo adjustments in compliance with the legal guidelines. Therefore, the organizations also ended up implementing or reviewing their contingency plans. However, this process also occurred in the crisis incident dimension (subsection 4.3.3), for the same reasons mentioned before, once the TSOs had already started the process in the crisis incident phase, even though the literature recommendation was that this step occurred preventively. The evidence of the implementation or review of the contingency plans has already been mentioned in subsection 4.2.2. The results of this codification are represented in the "Crisis Strategy" category belonging to the "Crisis Incident Management" dimension in Table K.3 of Appendix K.

4.3.3. Crisis Incident Dimension

Since there were particular health and hygiene care issues, and more substantial impacts on vulnerable people, some organizations felt they needed to hire consultancies or request health volunteer professionals to help them evaluate the risks, build contingency plans, and perform online training to answer the questions posed by beneficiaries, users and community involved. That was one of the new actions brought by the P05 interview for part three of the abductive content analysis, shown in the "Crisis Recognition" category of the "Crisis Incident Management" dimension in Table K.3 of Appendix K.

"Then, the institution also invested in training with a doctor who was hired specifically for this COVID-19 situation, giving us consultancy regarding health. We already have a doctor who accompanies our users in normal situations. Now, we have a person who weekly supports us in situations of doubts about COVID-19, like where we have to put disinfectants, where we have to put the signs, and whether it is okay or not; thus, we need someone to guide us. Therefore, we hired a doctor to do this consultancy, and whenever we need or have any questions, we contact him to guide us, including our contingency plan. And he trained the employees. He trained those responsible first, then they reproduced that training to the rest of the employees. Hearing something from a doctor and not from me, a social assistant, has another impact. It has more credibility because he knows better. So, he talks about what he knows, which has a more significant impact on people. I think it is very important indeed." (Interview, P05)

Some organizations (B01, B05, B10 and B13) set up teams that they called crisis, contingency or emergency teams, groups or committees to help deal with day-to-day actions and to study, evaluate and guide leadership to mitigate the effects and impacts generated by the pandemic, in line with the studies of Al Eid and Arnout (2020) and Nathanial and Van der Heyden (2020). And the establishment of these kinds of teams occurred in the crisis incident dimension for reasons already mentioned above, which results can be seen in the "Crisis Strategy" category of the "Crisis Incident Management" dimension in Table K.3 of Appendix K under the theme "Emergence response activation". The evidence can be seen in the excerpts of the interviews: *"Then we made a crisis committee (Interview, B01)*, and *"We created a team responsible for preparing the COVID-19 protocol and several emergency groups to take care of the emergency issue, the protocols, the organization's advocacy in a pandemic context, and the organization's management" (Interview, B13)*. Other evidence can be seen below:

"It was a crisis committee. We formed a board of directors composed of all the organization's managers. The organization's management was left with this board, and we drew up a plan to raise funds, reduce expenses, increase collection, and decrease costs. We have set up a group with eight people, and we have already started to follow it up financially, monthly, the evolution of that." (Interview, B05)

"We have a crisis team, the managers. We have a crisis group. We had to connect. I had meetings every day with the other offices. I had it with the group of presidents and directors, which I also had with the Country Officers, which is regional. And so, it was. As the hours are different, it was sometimes from six in the morning until eight at night. (Interview, B10)

The interviewed TSOs also stated that they had to stop to rethink their strategies and their annual action plans when the crisis hit because it would be impossible to continue operating in the way they had been. So, all the organizations took this short break at the beginning of the crisis to evaluate the effects and impacts of the crisis and its risks in order to propose strategies and choose a better way for each challenge brought by the pandemic, as recommended by Al-Dabbagh (2020), Al Eid and Arnout (2020), Dungey et al. (2020), Hao et al. (2020), Jaques (2007), Motoc (2020) and Nathanial and Van der Heyden (2020). The codification results are shown in the "Crisis Strategy" category of the "Crisis Incident Management" dimension in Table K.3 of Appendix K under the theme "Strategy review and action planning review". The excerpts of the B05, B10, B16 and P14 interviews exemplify these findings: *"We chose to carry out a re-planning process" (Interview, B05), "Then, in early April, the entire organization went on red alert. Everyone was on red alert for the first time, which meant the total suspension of projects and the construction of a response plan" (Interview, B10)*, *"We created a baptised strategy: 'The new normal of the organization'. Then, we held a seminar to introduce and communicate that new normal" (Interview, B16)*, *"Despite having an activity plan for 2020, did not have an activity plan 'stone-written'. We had some ideas and went a little with the wind. So, we got to this, and we had to adapt ourselves" (Interview, P14)*. Other examples from the B03, B07, B14, P03 and P15 interviews can be seen in Appendix J.

Indeed, the process of evaluating the scenario and establishing one strategy was cyclic for interviewed TSOs, since they had to react to each new effect and impact that appeared and had to propose alternative plans for each previous strategy that did not work, as exemplified by P03 and P05 interviews:

> *"We always have to think about what projects we are going to propose if, for example, we all stay at home again. So, we always have to think about a plan B, a plan C. That is very exhausting. We feel that this permanent adaptation has been quite exhausting. So, this instability is what we have felt the most." (Interview, P03)*
>
> *"Look, I had a plan made when I grabbed this position, and I have not done any of this planning yet. It is in the drawer for when the pandemic is gone because since March, I feel that we are reacting to what is happening because we could not predict it." (Interview, P05)*

Even though the TSOs interviewed realized they were stepping into uncertain terrain, once the direction was established, the organizations worried about communicating the strategy and informed about the beginning of the plans to face the crisis, as can be seen in the examples of the B13, B16 and P13 interviews: *"The second initiative was to create an emergency communication plan, with communication actions that we had not yet had" (Interview, B13)*, *"We manage to communicate very closely and to have a dialogue; putting together a communication plan, that we can keep the projects and renegotiate" (Interview, B16)*, and *"The truth is that we also learned here to define the organization's communication strategy much better in disaster situations, and we applied for this moment" (Interview, P13)*. These findings are in line with the studies of Hao et al. (2020), Jaques (2007) and Nathanial and Van der Heyden (2020). The codification results are shown in the "Crisis Strategy" category of the "Crisis Incident Management" dimension in Table K.3 of Appendix K under the theme "Crisis communication strategy".

However, no interviewed TSO had systems and response activations put in place before the pandemic, as found in the studies by Hao et al. (2020) and Jaques (2007). The codification results are shown in the "Crisis Strategy" category of the "Crisis Incident Management" dimension in Table K.3 of Appendix K under the theme "Emergence response activation".

All interviewed TSOs expressed the importance of leadership behaviour and highlighted some fundamental characteristics of dealing with the challenges. The results can be summarised in the "Crisis Leadership" category of the "Crisis Incident Management" dimension on Table K.4 of Appendix K under the themes "Team leadership" and "Decision-making". Then, leaders have always sought to act in an exemplary manner, as mentioned by Searing et al. (2021), and minding about passing on a clear, coherent, concise and comprehensive message, as stated by Wardman (2020), in addition to being transparent with the team, as exemplified by B03's representative: *"I think that one of the main processes that we did, which was essential to overcome the crisis caused due to the pandemic, was the transparency with the team and the processes implemented strategically by the Human Resources area" (Interview, B03).* Even if they did not have all the answers, as complemented by P05's representative:

> *"However, my biggest difficulty was that people wanted answers, and I did not have them. And I always help. Who gives us the guidelines is public health. That was an advantage because I only did what I was supposed to do. But people were looking for a lot of 'what do I do?' and 'Before that, what do I speak?' I did not always have the answers either; I did not want to cause insecurity; therefore, I acted calmly, talking and saying, let's think together." (Interview, P05)*

The Portuguese TSOs also strengthened the proximity between central management and local and regional leaders to establish direct and participatory communication, which allowed for more effective national direction and decision-making, prioritizing collective good, as pointed out by Al-Dabbagh (2020), Nathanial and Van der Heyden (2020) and Thürmer et al. (2020), without restricting the independence necessary to carry out local actions and users' and local communities' specificities, as highlighted Al-Dabbagh (2020) and Motoc (2020). The findings are exemplified in the P08 interview: *"There is a national delegation, which is in Lisbon, and the local delegations, in the other councils, and they are independent to act with guidelines established by national delegation" (Interview, P08)*.

The middle managers also strengthened the relationship with the Executive Boards, which results can be summarised in the "Crisis Leadership" category of the "Crisis Incident Management" dimension in Table K.4 of Appendix K under the theme "Stakeholder management". They did the same with the Administrative Council to let them know the risk events and share the responsibility in the adjustment of strategies and decision-making, as identified by Hutton et al. (2021) and Searing et al. (2021) and exemplified by an excerpt from B01 interview:

> *"Then I created two concepts here. The first one I was calling 'Operation Lemonade'. The Covid lemon arrived: 'Man, let's make lemonade. Let's enjoy the moment.' Then, I went to the Council and said: 'We remade our budget plan, and the result will be in revenue and the number of young people and social impact. If I do not do anything, this will be it. Do you authorize me to try a bunch of things to mitigate this? If it works, it is the team's credit; if it does not, it is COVID-19's fault.' Then the Council said: 'You can'. Then we created the second concept: 'COVID-19 authorized'. And then, I sat down with all the areas and checked with them about what we could do differently. And then we started to move." (Interview, B01)*

Those organizations which established a crisis management team kept straight contact with the group during the crisis, as recommended by Al Eid and Arnout (2020) and Nathanial and Van der Heyden (2020) and already exemplified by the B10 interview at the beginning of this subsection. Even those who did not establish a crisis team sought to seek strategies for the future, as exemplified by B07's representative below and identified in the study of Nathanial and Van der Heyden (2020).

> *"Looking ahead, post-pandemic, you say: 'Are you going to keep anything from this?'. Until further notice, our understanding is that, in return to normality, when we can return to 100 per cent, we should not return to the same model. We have not detailed it yet, but I will do it, establish a crisis team, in the coming months." (Interview, B07)*

All organizations kept their stakeholders (suppliers, customers, beneficiaries and their families, funders etc.) abreast of what was happening and what actions were being taken. Therefore, stakeholder management was one of the organizations' concerns, as verified by Jaques (2007), Hao et al. (2020), Nathanial and Van der Heyden (2020) and Searing et al. (2021). The results can be summarised in Table K.4 of Appendix K under the theme "Stakeholder management".

The interviewed TSOs invested in internal and external communication through diverse channels and social media, focusing on publicising information regarding the crisis topic, continuing social responses or offering new ones, and the orientations in case of users' doubts, as stated by Al-Dabbagh (2020), Hao et al. (2020), Hutton et al. (2021) and Mobiliza (2020). However, they were concerned about altering the messages to involve and extend the audience and reach the community, members or not, as suggested by Searing et al. (2021). The results can be summarised in the "Crisis Leadership" category of the "Crisis Incident Management" dimension in Table K.4 of Appendix K. The results can be summarised in Table K.4 of Appendix K under the theme "Corporate communication".

Some examples of the importance of a communication plan for TSOs can be seen in the excerpts of the B03, B04, B05, P06 and P14 interviews: "*We heard from some people that this transparent communication was vital since the beginning of the year, especially during the pandemic" (Interview, B03)*, *"This communication got intensified because it was the only way. Face-to-face service is not allowed. So, remote work. There were these actions to improve that communication" (Interview, B04)*, *We need to strengthen communication. So, we held a media training with people to know how to deal with this moment. What to say, what not to say. We work hard on people's safety, guiding people in the field" (Interview, B05)*, *"Therefore, we are also committed to communicating abroad, awareness campaigns in the media spaces, also seeking to broaden the communication channels and reaching the audience" (Interview, P06)*, and *"No, we already had a plan. Well, a communication plan is ready. Effectively, since we want to improve this topic, we must have a more consistent communication plan" (Interview, P14)*.

On the other hand, no Interviewed TSO mentioned to have monitored their reputations nor apologised or provided damage compensation, as recommended in the studies of Jaques (2007) and Coombs and Laufer (2018). The results can be summarised in Table K.4 of Appendix K under the themes "Media response" and "Damage mitigation".

Both Brazilian and Portuguese governments developed several benefits and financial aids, as already mentioned in subsection 4.2.2, in line with the studies of Bragança et al. (2021), Fiorelli and Gafforio (2020), Hao et al.(2020), Hutton et al. (2021), Independent Sector (2020), Melo (2020) and Pavlatos et al. (2021). However, according to the results already shown in that subsection, not all TSOs could request lay-off benefits or financial aid from the government. Only those who wished and could obtain them adopted these strategies to reduce operational costs. Then, only 19 per cent of Brazilian TSOs requested financial aid, whereas this percentage rises to 56 per cent for Portuguese ones, as seen in the "Organizational Management - Public affairs" category of the "Crisis Incident Management" dimension in Table K.5 of Appendix K under the theme "Governmental subsidies and support".

Regarding lay-off, its adoption is even more modest, with six per cent among the Brazilian TSOs and 19 per cent among the Portuguese ones. Additionally, no interviewed TSO requested a grace period on tax payments, bank loans and VAT reduction as measures to control cash flow or reduce expenses, as previously identified in the studies of Pavlatos et al. (2021). The codification results can be seen in the "Organizational Management - Public affairs" category of the "Crisis Incident Management" dimension in Table K.5 of Appendix K under the theme "Governmental subsidies and support".

The organizations interviewed presented a sort of governmental support different from the financial one, as pointed out by Hao et al. (2020) and Pavlatos et al. (2021), which refers to guidance concerning the contingencies generated by the pandemic, and other operational support, such as the donation of protective equipment and the established protocol for replacing teams that may have to withdraw from activities, due to contamination by COVID-19, as already exemplified in subsection 4.2.2. The organizations brought up these supports during the interviews and identified in the process of coding this theme (56 per cent among Brazilian TSOs and 75 per cent among the Portuguese ones). The results are under the theme "Governmental subsidies and support" in the "Organizational Management - Public affairs" category of the "Crisis Incident Management" dimension Table K.5 of Appendix K.

From these users' requests, the interviewed TSOs needed to represent their associates and advocate for them more comprehensively. It was no longer a matter of expressing an interest in a particular disease, such as diabetes, but in the various effects, such as unemployment, lock-down, loneliness, misinformation, and the impacts on vulnerable people, among others. Seventy-five per cent of the Portuguese TSOs sought the government to discuss the budget dedicated to social responses, in line with what was reported by Searing et al. (2021). Yet, this number falls to 25 per cent regarding the Brazilian organizations due to reasons already mentioned previously about the difficulty of dialogue with the government. Due to that difficulty, the Portuguese TSOs could transmit better, in 88 per cent of the cases, the information provided by the government to their users, as identified in the literature by Hutton et al. (2021), in contrast with happening in the Brazilian TSOs (31 per cent). The results are in the theme "Advocacy" in the "Organizational Management - Public affairs" category of the "Crisis Incident Management" dimension in Table K.5 of Appendix K.

In Advocacy activities, 38 per cent of the interviewed TSOs asked for public policy change with local and state governments on behalf of the users, as already identified in the study of Hutton et al. (2021), such as drug delivery policies, health exams and treatment access, remote learning for those without connectivity access and ICT tools for vulnerable people. In addition, 38 per cent of the interviewed TSOs demanded immediate and effective emergency measures from political leaders, such as the approval of fundamental emergency laws, construction of field hospitals and purchase of protective equipment, and 13 per cent of the TSOs minded to supervise the adequate execution of the Government's resources allocated to the pandemic, in line with the studies of Escudero (2020b, 2021). The results are under the theme "Advocacy" in the "Organizational Management - Public affairs" category of the "Crisis Incident Management" dimension in Table K.5 of Appendix K.

Even among the more mature TSOs with international insertion, the marketing actions are still very incipient compared to companies. Fifty-six per cent of interviewed Brazilian TSOs and 75 per cent of the Portuguese ones mentioned that they felt the need to develop their skills in this subject, either by better publicizing their actions or by offering their products and services online. Therefore, the effects and impacts of the lockdown during the pandemic showed the organizations that online marketing development is not an option for TSOs; it has to do it, in line with what is pointed out by A. Huang and Jahromi (2021). The results are in the "Organizational Management – Marketing" category of the "Crisis Incident Management" dimension under the theme "Online Marketing" in Table K.6 of Appendix K.

On the other hand, no organization was prepared to work in marketing intelligence using market data analysis or other digital instruments like those identified in the studies of A. Huang and Jahromi (2021) and Pavlatos et al. (2021) precisely because they were still at the beginning of the development process on this subject. Indeed, several organizations mentioned that they would look for marketing professionals or volunteers to support them in that development, as illustrated in the interviews quoted in subsection 4.2.2. The results are in the "Organizational Management – Marketing" category of the "Crisis Incident Management" dimension under the theme "Marketing intelligence" in Table K.6 of Appendix K.

Fifty per cent of the Brazilian TSOs and 63 per cent of the Portuguese TSOs work with integrated information systems, in line with the study of A. Huang and Jahromi (2021). In addition, all the interviewed TSOs make their purchases, but not all of them can operate logistically, supported, mainly when there are high demands for goods and services, by transport donations from individuals and companies, as exemplified by P13's representative below, which also demonstrates the donation of protective materials.

> *"At an early stage, we just had to buy. Then we needed to open a fundraising campaign, to support this ability to buy materials, equipment and logistics. Thus, the sponsors began to reach us. It was also very interesting because we opened a financial fundraising campaign. So, we did not call a particular company to ask for help, and the companies came to us to offer these materials and services." (Interview, P13)*

Twenty-five per cent of Brazilian TSOs received a donation of logistic services, whilst that number reached 94 per cent in Portugal. Regarding protective materials, the offers achieved 19 per cent and 69 per cent, respectively. The results show that the partnerships with suppliers and individuals for the donation were higher in Portugal, but all the organizations adopted this strategy to reduce their operational costs and leverage their capacity to achieve their beneficiaries. Since these strategies have not been mentioned in the literature, they were considered new findings brought up by the abductive content analysis and included in the codification. The results are in the "Organizational Management - Supply Chain" category of the "Crisis Incident Management" dimension under the theme "Procurement and distribution optimization" in Table K.6 of Appendix K.

None of the interviewed TSOs faced financial difficulties that might lead them to cancel services, reduce their operation or even shut down activities. But they had to suspend some actions temporarily due to mandatory lockdown, as already mentioned and exemplified in subsection 4.2.2. Such resilience and effectiveness in financial management (Hutton et al., 2021; M. Kim & Mason, 2020) were because they acted on four fronts: cash flow management, raising new public or private financing, reducing non-emergency costs and expenses, and establishing partnerships with suppliers and other stakeholders regardless of size, time of existence or amount of available financial resources. Indeed, most of the organizations interviewed adopted almost all of the resilient financial strategies mapped by the deductive content analysis of that financial part. Thus, no new approach emerged from the interviews, as illustrated by the codification results in the "Organizational Management – Finance" category of the "Crisis Incident Management" dimension under the four themes in Table K.6 of Appendix K.

For effective cash flow management, the organizations sought to establish more effective controls and timely monitoring, mainly on the execution of government and users' co-participated services, as identified by Hao et al. (2020), Nathanial and Van der Heyden (2020) and Searing et al. (2021), and exemplified by B01's representative. However, only the P13 representative stated that its organization sold one of its tangible assets, as also pointed out by Searing et al. (2021). However, that sale was not made for cash reinforcement since it was already scheduled before the pandemic to set up the organizational objectives of the institution.

> *"For example, we were already walking and finished implementing, amid COVID-19, a Controllership tool. We can do all the scenarios in real-time, with updated numbers, without messing with Excel. It is like a Power BI, which calls 'XXX' but does all the drawings for us. So, today, I can run my 'DRE', but I can also make my scenarios, the simulations, easier because we moved some information between the files. So, I did a PROCV and brought in the data. But the risk of this business going bad is mapped. So, our Controller was very happy because we managed to implement this tool." (Interview, B01)*

The TSOs' revenues from membership, association and co-participated services decreased due to the limited services offered and users' unemployment or income reduction. On the other hand, demands and costs increased, as already demonstrated in subsection 4.2.2. Therefore, they stuck to available government benefits whenever possible and necessary, as exemplified by Hao et al. (2020) and Pavlatos et al. (2021) and mentioned here before. In addition, they sought to improve funds, taking advantage of all the financing lines launched by public and private entities, as stated by Searing et al. (2021). The organizations said that, contrary to what they imagined, there were many bids and possibilities for submission to prizes, awards and more flexible projects regarding financial execution, as pointed out by Hutton et al. (2021), related to the pandemic, with new terms and execution rules, as stated by Nathanial and Van der Heyden (2020). The interviews, in compliance with these findings, were already demonstrated in subsection 4.2.2.

Regarding ongoing projects, all representatives pointed out that they negotiated with the financiers to adjust their financial execution to the social responses. In emergency moments of fighting against hunger and poverty, the TSOs interviewed transferred resources from suspended activities, as Bragança et al. (2021) corroborated, managing the cash flow of projects to support other actions, as exemplified by the B02's representative: *"Actually, we redirect resources to support local projects, as we do not have the objective of keeping money" (Interview, B02)*. In addition, the TSOs launched specific campaigns to collect money and goods by fundraising, either in person or via digital tools, as also identified in the studies of Escudero (2020b, 2021) and Searing et al. (2021). Other examples of these resilient strategies were already demonstrated in subsection 4.2.2.

As demonstrated in subsection 4.1.1 and by the example of the B03 interview: *"We had excellent revenues and diversification of resources […] our resource diversification is at 80 per cent, which is very good" (Interview, B03)*, the interviewed TSOs looked for adopting revenue portfolio diversification, as confirmed by Searing et al. (2021), in order to reduce the financing risks. However, only one organization (B02) declared to having financial reserves, as stated by Searing et al. (2021): *"I have a reserve fund for emergencies and catastrophes (wind, hailstorm, short circuit, etc.) to help the organizations. It does not release integral, but it helps" (Interview, B02)*.

All the TSOs were also working to reduce non-essential costs, travel expenses, unnecessary training and investments that could be postponed, as suggested by Hao et al. (2020), Pavlatos et al. (2021) and Searing et al. (2021). Additionally, 60 per cent of the Brazilian TSOs and all the Portuguese TSOs negotiated discount prices on supplies and pandemic prevention materials, such as hygiene materials and protective masks, as previously identified in the Hao et al. (2020) study.

In terms of Human Resources, the TSOs adopted the strategies shown in the “Organizational Management – Human Resources” category of the “Crisis Incident Management” dimension in Tables K.7 and K.8 of Appendix K, which permeated from actions for the well-being of the work environment to strategies to reduce personnel expenses.

Regarding the work environment, 97 per cent of the interviewed TSOs adopted strategies to keep the environment safe from the implementation of a robust monitoring system for COVID-19 cases, as identified by Bailey and Breslin (2021) and Bragança et al. (2021), as well as hygiene protection actions, as stated by Bragança et al. (2021). Those organizations also established a monitoring system to detect COVID-19 cases among their teams and their families so that they could prophylactically isolate the suspected cases and replace people affected with mirror workers until the safety period was completed, as stated by Pavlatos et al. (2021). Only P14 did not implement those preventive actions because it did not have a headquarters yet. So, all of its team had already been working remotely since the foundation of the entity.

None of the TSOs reported “burnout” cases, as indicated by Searing et al. (2021), but all the Brazilian TSOs and 88 per cent of the Portuguese TSOs reinforced occupational health practices, as also reported by Sorribes et al. (2021). Furthermore, 94 per cent of Brazilian TSOs and 81 per cent of Portuguese TSOs kept psychological and physical well-being with a balance between management and employee interests, in line with the studies of Bailey and Breslin (2021), Bragança et al. (2021), Chanana and Sangeeta (2020), and Hao et al. (2020) in order to mitigate mental health problems, stimulate engagement and motivation, and balance the workload.

Indeed, 84 per cent of the interviewed TSOs held online meetings apart from their professional schedule for open chats and sociocultural activities (cooking, music, movies etc.) to compensate for the lack of face-to-face meetings and social interactions, and the possible frustration by the feeling of inability or incapacity in the face of the challenges they were experiencing, in line with what Bragança et al. (2021) stated.

All the interviewed Brazilian TSOs and 88 per cent of the Portuguese TSOs minded about preventing firing their employees, moving them from temporarily suspended activities to others that needed reinforcement. In addition, the TSOs reorganised the teams, reformulating schedules and shifts so that there were always mirrored groups available in the face of demand increases or the need for replacement of employees contaminated by COVID-19, as identified by Bragança et al. (2021). The organizations that did not adopt these strategies (P10 and P14) did not have teams or activities that demanded these needs.

Only employees who did not want to work in activities diverse from those they were hired for were put on a short lay-off until the social response was back, like in the cases of P04 and P05 organizations. Thus, 91 per cent of the TSOs prioritized the maintenance of employees' income and permanent contracts, as found in the Sorribes et al. (2021) study, but three Brazilian TSOs had to dismiss their employees to reduce staff costs, as also mentioned by Bragança et al. (2021), Fiorelli and Gafforio (2020), Hutton et al. (2021), Independent Sector (2020), Melo (2020) and Searing et al. (2021).

To reduce staff costs, two TSOs (B09 and P09) also adopted lay-offs to decrease the workdays and hours of their employees and, consequently, their salaries, in line with what was identified by Hao et al. (2020), Hutton et al. (2021) and Pavlatos et al. (2021) studies. Additionally, 91 per cent of the interview TSOs reduced non-essential labour costs, and five TSOs (B01, B09, P04, P05 and P09) used annual leave to reduce the presential workforce, as stated by Hao et al. (2020). One organization (B09) adopted unpaid vacation to reduce the labour force, as pointed out by Pavlatos et al. (2021). Although they did not intend to reduce costs, the dismissals carried out by Brazilian TSOs (B01 and B10) due to low performance, as also reported by Hao et al. (2020), and difficulty in adapting to remote work, ended up helping to reduce personnel expenses.

In order to avoid raising costs, all the TSOs retained their multi-tasking staff, as identified in the study of Hao et al. (2020) and those TSOs (28 per cent of the total) that were expected to hire new employees decided to postpone it, as also stated by Hutton et al. (2021). Only the B14 organization negotiated with volunteers unpaid extra hours, in line with what was identified by Searing et al. (2021). On the other hand, 31 per cent of the Brazilian TSOs and 13 per cent of Portuguese ones hired professionals to meet the increase or specificity of the new demands, and it can also be considered a resilient strategy to face the crisis. Therefore, this action was considered a new finding from the abductive content analysis, evidenced in the following interviews: *"I did not hire people. I hired consultancies to accelerate implementations, process improvements and platform development" (Interview, B01)*, *"But we hired a lot of people. It is impressive, isn't it? We hired people" (Interview, B06)*, *"We hired a communication coordinator that operationalizes these service providers because they are occasional services" (Interview, B12)*, *"So, we also hire consultants to work on that project" (Interview, B16)*, *"Then, the institution also invested in training with a doctor who was hired specifically for this Covid situation, giving us consultancy regarding health" (Interview, P05)*, and still by B13 and P13's representatives below:

> *"We doubled our performance through social media. And we have a plan in place for that. We even hired, during the pandemic, a specific professional for that. We had ten more hires during the pandemic. Some for projects and some for reorganization." (Interview, B13)*

"We hired collaborating employees to support the management of public contracts, i.e., to help us also with the hiring logistics we were going to handle next. And, in the local structures, we needed to face some situations of employees who had to be absent. We replaced them with new ones. Namely, in the national emergency coordination." (Interview, P13)

Stemming from their institutional models, some organizations also recruited more volunteers to meet these new demands, in line with the research of Hutton et al. (2021), like in the case of the B14 organization and 75 per cent of the Portuguese TSOs.

Interviewed TSOs have adopted not all possibilities of workforce cost reduction suggested in the recent literature, namely: replacement of highly paid employees with low-paid ones (Pavlatos et al., 2021); reduction of salaries and benefits (Bragança et al., 2021; Fiorelli & Gafforio, 2020; Hutton et al., 2021; Independent Sector, 2020; Melo, 2020); postponement of staff payments or not liquid them (Searing et al., 2021); or adopting non-monetary awards (Searing et al., 2021).

Due to the mandatory lockdown, all the interviewed TSOs had to adopt different remote working arrangements for the administrative tasks and social responses, in line with what Bailey and Breslin (2021), Bragança et al. (2021), Chanana and Sangeeta (2020), Hao et al. (2020) and NOVA SBE (2020) identified. But also collaboration and communication tools to leading digital transformation processes and automatization, as Abulibdeh (2020) stated. The remote service helped to extend the opening hours compared to the conventional on-site job, according to interviewed TSOs.

To compensate for increasing home expenses (light, water, internet and calls) and to provide ergonomic conditions for working at home (furniture, chair, desk etc.), the Brazilian TSOs offered financial support or donation of equipment and furniture to their workers, as exemplified by the B01, B07, B10 and B15 interviews. As this new finding differs from those pointed out by Sorribes et al. (2021), it was considered a new resilient strategy adopted by TSOs, which was brought up from the abductive content analysis. See the excerpt from the B15 interview: *"But the employees had good support, and it was possible to take the physical structure to work from home. The money for nursery and children's care was reinvested for nanny payments" (Interview, B15)*. Other interview excerpts can be seen below:

"I said: 'Okay since we could not sell it, we will give it to our team'. Anyone who wants can go there to get its furniture. Eighty-five per cent of the furniture is gone. So, we also indirectly helped the person set up their small working desk to have a little more comfort to work at home." (Interview, B01)

"And we started taking care of the team because the employees began to feel the thud. So, we allowed employees to go to the office and take their armchairs and chairs to work with more ergonomics. As they were not moving, we took the transportation voucher resource and created assistance for remote working. So, during this period, we distributed more than 300 thousand reais to help people to pay their electricity bills, internet and such. The internet usually does not increase, but the energy increases significantly due to being at home more time." (Interview, B01)

"Some people needed to improve the Internet. So, I had a starter voucher. We called it 'Voucher Build Your Office'. He used whatever he wanted. And it was a monthly subsidy to support the new costs that arose. So, we were able to do that. We migrated to a model of formal telework, with a contract, etc., in telework. And that is one of the requirements. You have to provide conditions for the employee to work from home. So, we did it, and we are still doing it today. As for the hybrid, we will have to rethink how this thing progresses or not. But yes, we did. We changed this procedure." (Interview, B07)

"What we did was: those who had a plan that was not enough, we paid for that Plan. So, I overpaid the plan. So, we pay that extra for the person to be able to work because those who already have Internet at home, with a sufficient plan, do not. Even for people who do not have Internet, we had to buy a modem. So, we had to buy and provide conditions for these people to work from home." (Interview, B10)

Even among those TSOs that created crisis teams, none offered additional remuneration for these frontline staff, as identified in the research of Hao et al. (2020).

Since not all employees, users and their families were accustomed to using ICT tools, 97 per cent of the TSOs held quick training to develop IT skills, in line with what Chanana and Sangeeta (2020) and Hao et al. (2020) noted, which turned out to in-depth sessions once the pandemic entered a more controlled stage. In addition, 59 per cent of the interviewed TSOs mentioned that they would invest more in training on fundraising via digital tools, as identified in the study by Searing et al. (2021), and social marketing skills, as also A. Huang and Jahromi (2021) claimed.

Due to the effects and impacts of the pandemic, all organizations made definitive or temporary adaptations to their social business model, or even the development of new social responses, in addition to the existing ones, as already identified in subsection 4.2.2. Other actions were still disruptive in the way they operated. In this sense, this codification stage for mapping the resilient strategies adopted by interviewed TSOs took into account three goals: adaptation of products and services, temporary expansion of products and services to emergency needs, and social innovations in the pre-existing activities models. The consolidated results of the interviewed TSOs that acted to achieve each one of these goals can be seen "Organizational Management – Business Model Adaptation", "Organizational Management – Business Model Temporary Expansion", and "Organizational Management – Business Model Change" categories of the "Crisis Incident Management" dimension in Tables K.9 and K.10 of Appendix K, whose details are explained below.

Starting with business model adaption in Table K.9 of Appendix K, the interviewed TSOs focused on five actions axes: (1) providing safe and secure services; (2) providing contactless service; (3) maintaining essential or core services; (4) reducing services or products offered; and (5) reducing prices and personalizing the prices of the products and services offered. These five actions are detailed next.

All the interviewed TSOs sought to disseminate qualified information concerning the pandemic through their diverse channels and social media, as already pointed out by Bragança et al. (2021) and Escudero (2020b, 2021), and provided or improved maximum safety events as possible, as identified in the studies of A. Huang and Jahromi (2021) and Pavlatos et al. (2021), such as conferences, meetings, cultural, recreational and educational activities. However, only those organizations with headquarters had to adopt measures to disinfect the whole service procedure and monitor the pandemic contagion of operational units, based on official statements and governmental references, as stated by Hao et al. (2020) and Pavlatos et al. (2021). Thus, the only organization that did not adopt these latter measures was the P14. Several quotes that evidence these findings have already been shown in subsection 4.2.2.

Due to mandatory prophylactic distancing and the need to provide safe and secure services, all the interviewed TSOs seek to adapt their social responses to the remote model, in line with what was identified in the studies of Bragança et al. (2021), Escudero (2020b, 2021) and Hutton et al. (2021), by the massive use of virtual calls, chats, debates, lives, shows and podcasts; telephone calls, digital platforms and digital teaching materials. Therefore, the TSOs had to invest in and drive digital transformation and new technologies (ICTs tools, social media, digital platforms, applications etc.), as pointed out by Hao et al. (2020), Mobiliza (2020) and Pavlatos et al. (2021) and already exemplified in section 4.2.2.

Since some services could not work remotely, as much as all TSOs have tried to maintain the capacity and protect core services, 38 per cent of the Brazilian TSOs and 63 per cent of Portuguese ones reported that they had reduced service quantity or quality to continue operating, in line with what Searing et al. (2021) stated. Additionally, 88 per cent of Brazilian TSOs and 69 per cent of Portuguese TSOs had to suspend programs that could not be adapted remotely, increasing the waiting list, in line with the studies of Hutton et al. (2021) and Searing et al. (2021). In addition, 31 per cent of Brazilian TSOs and 19 per cent of Portuguese ones cancelled the programs that could not be adapted remotely, as found by Searing et al. (2021) research. When the service requires face-to-face continuity to assist users in vulnerable situations, as identified in the study of Hutton et al. (2021), 69 per cent of Brazilian TSOs and 88 per cent demonstrated that they continued to keep the service capacity.

During the pandemic, some organizations reported that they could sell more of their products online; but with the increase in unemployment and social and economic vulnerability, those sales slightly dropped. Thus, one Brazilian TSO (B02) and six Portuguese TSOs (P03, P05, P07, P09, P13 and P15) offered products at reduced prices to sell off the stock and increase revenues a little, in line with Pavlatos et al. (2021) research. As far as services are concerned, the TSOs interviewed adapted fees according to users' and customers' affordability, as also identified in the study of A. Huang and Jahromi (2021) and validated discounts with their Administrative Councils, as exemplified by P05's representative:

> *"The daycare centres, for example, as soon as we finished them, it was decided by the Board of Directors to reduce the monthly fee to these social responses that ended. However, other parents also asked us to reduce tuition because they were unemployed or in a more precarious situation, so we fulfilled all requests they made to us." (Interview, P05)*

Due to COVID-19, the interviewed TSOs had to temporarily expand their social services to meet all the many requests that loomed from the effects and impacts caused by the pandemic. These resilient strategies are consolidated in the "Organizational Management - Business Model Temporary Expansion" category in Table K.10 of Appendix K.

Indeed, all the interviewed TSOs had to realign their strategies to fit an expanded mission orientation, as substantiated by Hutton et al. (2021), and reorient their work from long-term projects to emergency actions, taking care to safeguard their original missions, as Escudero (2020b, 2021) stated. Therefore, 75 per cent of the Brazilian TSOs and 63 per cent of the Portuguese TSOs expanded their services to provide food, financial assistance, medicine and other basic needs to supplement or complement public services for vulnerable people, users and their families, and new beneficiaries who looked for entities, asking for help, as also identified in studies of Bragança et al. (2021), Escudero (2020b, 2021), Hutton et al. (2021) and Mobiliza (2020).

Furthermore, many organizations received donations and personal protective equipment; others acquired resources. Then, 44 per cent of interviewed Brazilian TSOs and 69 per cent of Portuguese ones could offer that material to their users, beneficiaries and their families, as already identified in the study of Mobiliza (2020). Moreover, one Brazilian TSO (B11) managed a big fundraising campaign for emergency aid to seven hospitals in Brazil, as also identified in the studies of Escudero (2020b, 2021) and Searing et al. (2021). Finally, 25 per cent of Portuguese TSOs were still able to donate collecting medical supplies and protective equipment for overloaded hospitals, as in Escudero (2020b, 2021).

All the interviewed TSOs reported that they had to be innovative, develop proper social responses and implement new organizational processes according to their new users' needs through resilience, innovation and co-creation, as stated by A. Huang and Jahromi (2021), Bragança et al. (2021), Motoc (2020) and Ratten et al. (2021) and adopt social innovation practices, as reinforced by Babu et al. (2020) and Shier and Handy (2016). Furthermore, they need to promote new products or services adhering to all health protocols because of the pandemic issues, in line with what was identified in A. Huang and Jahromi (2021), Bragança et al. (2021) and Pavlatos et al. (2021) studies. The results are summarized in the second category named "Organizational Management - Business Model Change" in Table K.10 of Appendix K. Some examples can be seen by B03 and P03 interviews:

> *"One project is named 'XXXX' and is a philanthropy project. Remember when I said that we made that campaign with the assistance objective? We created a project called 'XXXX' to assist part of the families supported by this campaign, but with less welfare bias. How can we get these families out of such a difficult situation and start to empower themselves? That is how the 'XXXX' project was born. In record time, we, the companies and philanthropists that supported that campaign, managed to raise funds for this project." (Interview, B03)*

> *"We go to schools, and with the children, we organize activities that make them aware of the importance of hygiene, healthy eating, and physical exercise. Therefore, all actions have a different topic. One about oral hygiene, another about what a virus is. Our first session was really only dedicated to the COVID-19 virus because many of them continued with many questions; therefore, we dedicated a single session to that. And, playfully, we pass on the information and raise awareness of this issue." (Interview, P03)*

Moreover, 50 per cent of Brazilian TSOs and 88 per cent of Portuguese ones held sessions, workshops, and webinars to promote remote counselling and advising on diverse matters like health and nutrition care, personal finances, employability and legal support, as exemplified by Bragança et al. (2021) and Hutton et al. (2021). But the adherence increases to 81 and 94 per cent when the virtual activities are related to promoting learning opportunities, recreational classes, and artistic performances, as Hutton et al. (2021) verified, to engage the users by chatting about cooking, movies, and books with users and their families. The community could also participate because some of those events were public. The results are summarized in the second category, "Organizational Management - Business Model Change", in Table K.10 of Appendix K.

Additionally, 31 per cent of Brazilian TSOs and 56 per cent of Portuguese TSOs also reported that they started to promote social events online, such as Christmas, Father's, Mother's and Children's Days, Summer camps etc., to improve well-being among the users. As that action did not appear before, it was considered a new finding brought up by the abductive content analysis. The results are summarized in the second category, "Organizational Management - Business Model Change", in Table K.10 of Appendix K.

All the interviewed TSOs strengthened partnerships with other TSOs, shelter institutions, clients or beneficiary organizations, and government entities to share resources, physical units, information and learning, as well as to develop programs and projects altogether. For example, P12 and P16 mentioned a joint action with the federal government to provide financial support to the neediest categories; P07 reported the development of scientific studies, benchmarking and mutual interest committee with other Portuguese TSOs to support advocacy activities, processes improvement and new public policies of interest to users; P13 helped P05 with the workforce; B11 articulated a significant campaign with two other TSOs to provide donations to hospitals at the hike of the pandemic; B14 worked together with another TSO, providing labour in basic sanitation projects in needy communities; and B08 joined efforts along with around 200 other institutions to map information about the pandemic and share knowledge. The results are summarized in the second category, "Organizational Management - Business Model Change", in Table K.10 of Appendix K.

Finally, 19 per cent of interviewed Brazilian TSOS and 44 of Portuguese ones shared their assets with other TSOs to create value for peers and customers, in line with A. Huang and Jahromi (2021) study and reduce their operational costs. The results are summarized in the second category, named 'Organizational Management - Business Model Change' in Table K.10 of Appendix K.

4.3.4. Post-Crisis Dimension

Until the end of the TSOs' interviews, it was not possible yet to assess the post-crisis stage and actions derived from it, including possible mistakes throughout the crisis incident management as predicted by Coombs and Laufer (2018), Jaques (2007) and Nathanial and Van der Heyden (2020). So, the questions were for the TSOs' representatives to list which actions were developed in the period of COVID-19 pandemic that would remain or be abandoned, as well as those changes assumed to be indispensable for the future, yielding the following results: (1) Implementation of digital transformation (processes, documentation, information, communication etc.); (2) Use of alternative communication channels ICT tools (*Zoom*, *Teams*, *Skype* etc.), collaboration ICT tools (*Asana, Office 365, Trello* etc.) and social media (*Facebook*, *Instagram*, *Messenger*, *YouTube*, *WhatsApp*, *Telegram*, etc.); (3) investing in digital marketing and online sales; (4) Improving fundraising (campaigns, new members and associates, donations etc.); (5) Adoption of remote work; (6) Developing online or hybrid trainings, workshops and conferences; (7) Performing thematic webinars and podcasts; (8) Conducting online work meetings; (9) Investing in online social events and chats (Anniversaries, Mothers' and Fathers' Days, Christmas etc.); (10) Adapting the services and products to online or hybrid models; (11) Purchasing and distributing preferably portable equipment and their accessories; (12) Searching for specialized skilled (administrative, financial, marketing etc.) and diverse age group volunteering; (13) Keeping contingency plans up to date; (14) Developing and investing in scientific studies and benchmarking to support advocacy activities; (15) Developing collective interest processes (shared services, public policies, governmental budget, strategic plans etc.); (16) Establishing partnerships and mutual interest committees; and (17) Developing social responses focusing on users' autonomy and independence. The findings are presented in no specific relevance order.

On the other hand, during several moments of the interviews, TSOs representatives mentioned serious concerns regarding the effects and impacts of COVID-19 in the long term, both for institutions and users. The segmentation of these concerns were added to the "Post-Crisis Issues Impact" category of the "Post-Crisis Management" dimension in Table K.11 of Appendix K as emerging from the interviews, whose findings were divided into the following issues: economic (employment and minimum income), educational (learning and teaching at a distance and still missed school year recovery), environmental (pollution, deforestation), governmental (public policies of inclusion, laws, financial support, social security, connectivity etc.), health (mental health and other health problems), operational (headquarters, infrastructure, workforce, financial resources etc.), social (well-being, hunger, poverty, inequality, vulnerability) and sports (training for the Paralympics).

In addition, all the TSOs believed that, with the arrival of the vaccine, the activities of the institutions would return to normal, or the "new normal", as some classified it. So, they kept thinking about restructuring the operational return moment, as manifested by Jaques (2007). However, it was not possible to address crisis management, as shown by Coombs and Laufer (2018), Jaques (2007) and Nathanial and Van der Heyden (2020), because no organization had an implemented model.

Despite not being possible to address the post-crisis corporate management learning process by the time of the interviews (Bailey & Breslin, 2021), since the crisis incident was still underway, the TSOs' representatives were able to share what they had already learned about the process until that moment. So, they suggested a handful of messages to other leaders. The results are demonstrated in the "Organizational Learning" category of the "Post-Crisis Management" dimension in Table K.11 of Appendix K.

The first one was about resilience skills, as also cited by several authors (Bailey & Breslin, 2021; Dillard & Meier, 2021; A. Huang & Jahromi, 2021; Hutton et al., 2021; Iszatt-White & Kempster, 2019; Mortazavi & Ghardashi, 2021; Motoc, 2020; Ratten, 2021; Ratten et al., 2021; Searing et al., 2021; Seville et al., 2008; Shier & Handy, 2016; Teo et al., 2017; Thukral, 2021; Vogus & Sutcliffe, 2007; Vos et al., 2021). In this case, the organizations' main recommendations were: not to give up under hardships, that making mistakes is part of the process, as well as using innovation capacity, ability and adaptability to overcome the challenges. They are reproduced here below, from B01, B02, B07, B14, P01, P07 and P12 interviews:

> *"Have scars. It will go wrong. And that is okay. If you are afraid of making a mistake, do not go anywhere. So, match your team. Be error tolerant. Not the repeated mistake, but that mistake in the direction of success. Agree with your team that it is okay to make a mistake if you are making a small mistake if you are making an honest mistake because the mistake accelerates the result." (Interview, B01)*
>
> *"First, we have to have positive thinking. But we have to be active and never give up. Be persistent and focused, understanding that it is a pandemic. It is serious, but it will pass, and we cannot lose control. We must re-plan actions, reinvent ourselves, and be firm on the walk without ever giving up." (Interview, B02)*

"The ability to react to context is absolutely crucial. It has a nuance. But I think this is a very clear feature to me from the point of view of the organization's leadership. And that was crucial for things not to derail and for us to be able, even in a very difficult moment, to keep the team reasonably united in a difficult moment. A lot of people are scared of what it is going to be like that. Fear of life and 'Am I going to lose my job or not?'. So, the ability to react to the context is very clear as an absolutely crucial leadership characteristic for moments like this." (Interview, B07)

"I guess, being resilient, in general, and yet, having emotional intelligence. Because, sometimes, anxiety escapes, so you might eventually pass it on to an individual you lead, and it interferes with the general team. I would leave this message for the leaders." (Interview, B14)

"Be attentive to social demands, with active listening and refined sensitivity to existing demands, even if not expressly mentioned and do not give up, because difficulties are always there, and with a lot of resilience and innovation, we will be able to get around them." (Interview, P01)

"I am usually a very positive person. The social field is an exhausting, emotionally draining field. However, I always saw the positive side. And I think that, even amid a pandemic, you can take away this positive part. And this positive part, at least in the scope of my work, was basically this team relationship that was built. It was the fact that we managed to reach more people farther and, even far away, we were able to help. So, I think this is the most fantastic thing you can do in the midst of chaos, which is to help take care, even from a distance, to find strategies, whatever they are, even if they are a pin, to do; but finding these strategies and reaching out to the other and helping them, even though not physically, with a hug, with a touch, but through a computer, a nice word, whatever. And I think the pandemic brought this. It brought out the ones on top, many times, the worst in human beings, of course, but above all, it brought out the best in human beings: the capacity for resilience, the capacity to adapt, and the capacity to help and look at others in their diversity, at their most fragile point. I think this is the most important message we can get from this pandemic." (Interview, P07).

"Actually, the first remark is the great resilience and adaptation capability of teams and managers. But the impacts will come later. There is an immediate and future impact, shall we say, in the medium and long terms. And there is the impact that is social, and the impact is economic. The economic one is easier to solve. It is just about coming up with a 'bazooka' of money. Then, the social impact. This is where things are more complex because we create and feed a fearful atmosphere. I mean, social relationship, I guess, is one of the impacts that will suffer the most with COVID-19. The social relationship is fundamental for this group. They are people with disabilities. Thus, I am afraid this is the hardest part: giving people confidence back." (Interview, P12).

As demonstrated by B07 and P03's representatives, leadership behaviour is important to creating trust and keeping the team calm during crises, in line with Wardman (2020) study. Furthermore, P03, P05 and P15 interviews called attention to the relevance of solidarity and partnership among TSOs to achieve a common finality, which is to serve the users well, as also pointed out in the studies of Bragança et al. (2021), Hutton et al. (2021) and Searing et al. (2021). The excerpts from the B07, P03 and P15 interviews mentioned above can be seen below, and the quote from the P05 interview can be seen in Appendix J:

"And the second, which, in a way, is related to that, is something that has been important and that I think for the organization's leadership. And when I say leadership, it is something very strong that I have been trying to persevere in this difficult moment, which is to be very transparent with the team; about what is happening and what is not happening." (Interview, B07)

"Being calm, sincere and transparent with the team and working together with other institutions, looking for do not compete for the same financing, but support each other in greater partnership. Finally, look at the issues more like an opportunity for innovation in our activities adhering to our mission, to mitigate any failures that come to light due to the pandemic." (Interview, P03).

"And I think that, ever more, we have to get out of our specialized answers. I mean, we have to look more at the whole range of the Third Sector and be able to work in a consortium, work in partnership. Because, at the end of the line, who will benefit are those who come to us. Therefore, there is no 'my beneficiary' or 'your beneficiary'. There is one person who needs it. If I know that a person goes to our organization at that moment and we do not have the answer, we know that another organization's partner may have an answer; then, we will forward the person." (Internet, P15)

But to serve well, the TSOs' leaders and teams need to be physically and mentally well, as exemplified by an excerpt from the P13 interview: *'We cannot help others without feeling that we are okay" (interview, P13)*. Thereby, B14 and P13's representatives explain the importance of taking care of themselves and having help from human resources areas and psychological support, in line with studies of Bailey and Breslin (2021), Bragança et al. (2021), Chanana and Sangeeta (2020), Hao et al. (2020), Searing et al. (2021) and Sorribes et al. (2021), which excerpts from the interviews cited can be seen below:

> *"I would tell the leader to get to know his team and understand each person's moment. How will we charge a person going through this situation? Everyone deals with this crisis differently. So, I think knowing and trying to work together with Human Management is the best way to lead a team." (Interview, B14)*
>
> *"It is vital to have a psychosocial area that directly takes care of our volunteers and collaborators in this matter. Second is the perception of how I would like to be treated; when I am on the street helping someone, I will treat that person the way I would like to be treated. The third is to stay motivated because if people are motivated, they will do it. As I said, it is easy. It is easier to work when we like it. That is the true essence of working in a humanitarian institution. It is about having to enjoy yourself. Because if I feel like I am forced to do that, it will not go well. I won't be able to convey the message of what we believe in. It is about being honest with ourselves." (Interview, P13)*

The interviewed TSOs reported that in adverse times, the leadership needs to be available and closer, work together, even at a distance, be present and pay attention to the beneficiaries and users' signals, in line with Bragança et al. (2021), Cardona and Campos-Vidal (2019), Meyer et al. (2021) and NOVA SBE (2020). The B04, B06, P06, P08 and P15 interviews evidence these findings:

> *"I think that, firstly, we must be quite aware of the public we assist. We cannot just be there minding about the bureaucracy. I also blame myself that I would like to be there much more, on the school grounds, talking much more with parents, taking care of those children much more closely, because their needs go far beyond educational issues. We are here to provide that, for sure. But I think being close, listening, empathetic, understanding the needs of the clientele you take care of, and knowing the characteristics of that community are essential. I believe we are closer. We need to be closer. We need to help with what people need." (Interview, B04)*

"The most powerful message, which made a difference for us, from the organization, which is something that we always worked a lot together – is the set, like, being together with the favela, because it is like this: young people – you must have seen them – but young people, for us, are vital. This youth leadership is our pillar. Young people are part of the Board of Directors, the Board of Directors, and the meetings." (Interview, B06)

"Therefore, I would say that non-profit civil society and support organizations, regardless of their area of activity, are very, very, very important; and that people count on us. Thus, it is important that we can tell them that we are still here and are available for support, that, despite everything, we continue to function, and that they can count on us. So, that was the message that we always try to keep during this pandemic phase." (Interview, P06).

"Social activity is always unfinished. We are always up-to-date since social work is never finalised, and COVID-19 showed us that we must review our responses and modernize ourselves. It is necessary to know everything that involves the social response. The user has the right to be served in the best way and to obtain the best possible social response. When I do not know, I have to study. When I go to a doctor, I like the doctor to validate my complaints, and I like to be well-treated and respected. In the same way, I think we have to serve the user. I have to give meaning to everything they tell me. Doing bad work takes more work than doing it well. The only way for volunteering to be recognized is through the technicians' professionalism; have the humbleness to say I do not know, seek help and then return with the answer. But not validating or giving meaning to what we hear does not help. COVID-19 came to make sense of the users' feelings because we went through isolation. But some things tell us that we need to think. We can go out alone, but some of them only accompany us. We cannot tell them, 'Do not think so; you will live for many years because they do not have many years at all in many cases." (Interview, P08)

"I think the best message is that we must be very receptive, especially in the Third Sector. We have to do this analysis of the signals, of signs of necessities. We have to be receptive to listening to the signals. We have to analyse these signals. We must adapt ourselves to this new signalling of situations that comes from the pandemic. We have to adapt ourselves. At the end of the line, those who will benefit from our adaptation need it most and look for us. So, I think we have to be receptive. It is effortless to speak but not easy to listen to. But we have to be receptive and adapt ourselves. Being able to have that open mind, not fleeing from our identity. Not fleeing from our mission, but adapting ourselves to the challenges that will continue to arise, no question." (Interview, P15)

The move to the digital world is paramount for those organizations willing to serve users well, reach more beneficiaries and generate more social impacts, such as P14 reported below. This finding is in line with Abulibdeh (2020), Hao et al. (2020), A. Huang and Jahromi (2021), Mobiliza (2020) and Pavlatos et al. (2021) stated.

> *"If I had to send a message to other associations at this moment of a pandemic, it would right be the need to bet on 'the digital' because I think the pandemic showed us much of that; but it also showed us that 'the digital' can reach many more people and create much more impact than traditional, face-to-face things. Therefore, I would say that if we have to take something positive out of the message to endure, I think that is it." (Interview, P14)*

Lastly, P11's representative recalled a process named 'Change Management', neither mentioned in the bibliography reviewed nor by any other organization interviewed, and yet, that makes much sense when it comes to adaptation as a response to transformations, sometimes programmed, but which, during crises, demand business changes, as well as response actions. That is a relevant topic to keep in mind and to be explored:

> *"The management of change. We sometimes read that concept in books about leadership and organizational development. We read it there, and it brings a theoretical concept. One of these days, I am going to put this into practice. But, when we are confronted, and we are obliged to implement it, it has been a great challenge, this change management, because even people themselves were not predisposed to change. Change is easy when it comes intrinsically, from within, from the need for change. And that led us to manage the change which came from the outside. It was something that came externally and that forced us to change. This change management is the management of people's expectations. I guess that it was the 2020 biggest challenge, no question." (Interview, P11)*

Due to the findings of this research work, it is possible to propose a comprehensive Crisis Management Model to be adopted by TSOs in pandemic events, such as the one caused by COVID-19 or even adapted to other crisis types and circumstances, like disasters and other unexpected events. The model and its process proposal are presented in the following subchapter 4.4.

4.4. Crisis Management Model

The model presented in Figure 4.12 is based on the framework developed by Jaques (2007) and related literature reviewed on the topic, as well as derived from the experiences reported by interviewed TSOs concerning resilient strategies adopted to face the COVID-19 pandemic, summarized in Tables K.1 through K.11 of Appendix K. The proposed model contains modifications and innovations compared to the model taken as a basis, which will be detailed in the description of the sub-processes and activities of the CM process throughout subsections 4.4.1 to 4.4.4. Subsection 4.4.5 presents a comparison between the model proposed in this thesis and the Jaques (2007), highlighting the main contributions of this research work.

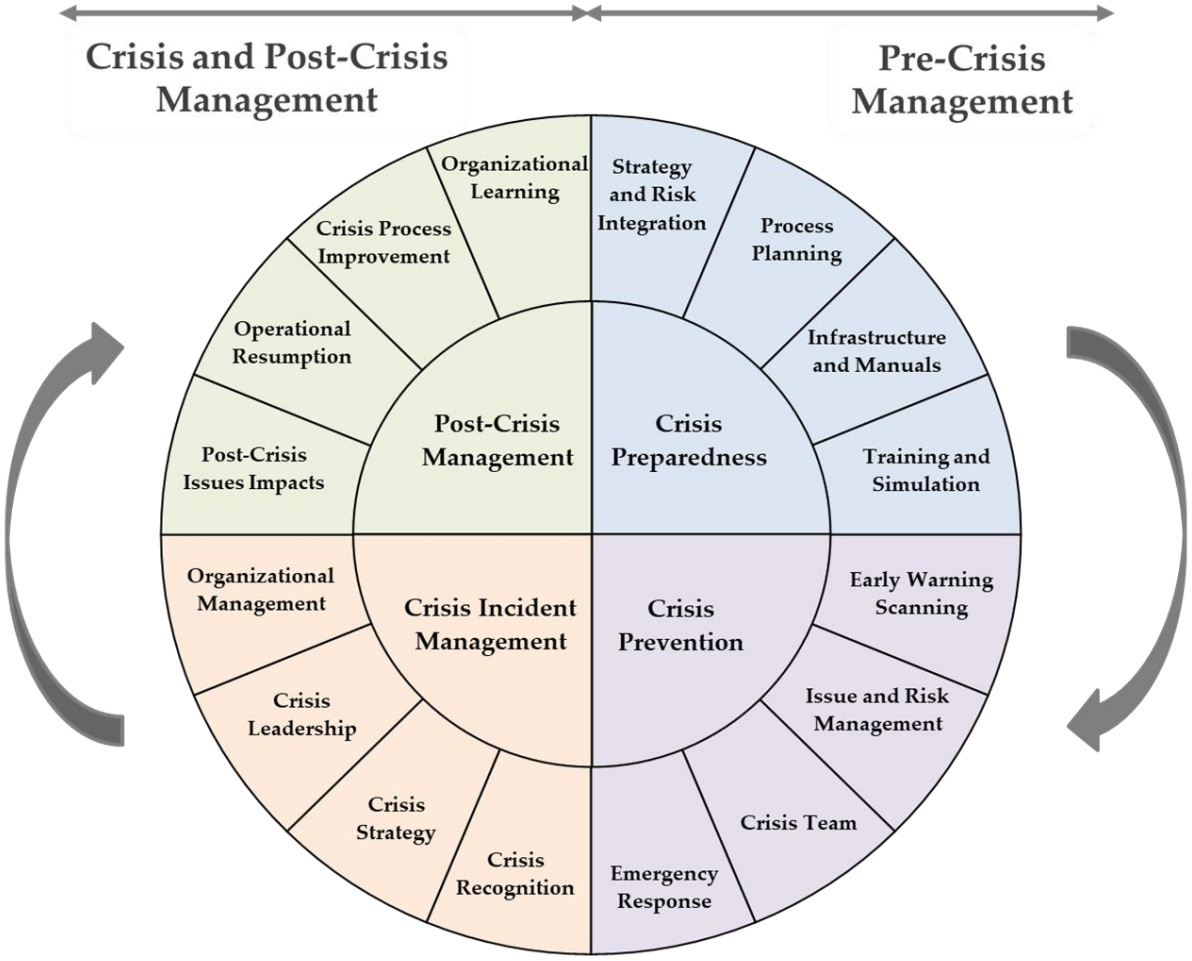

Figure 4.12 - Crisis Management Model for TSOs
Source: Elaborated by author.

The first change is the original model's name, "Issue and Crisis Management relational model", bearing in mind that the framework is already relational. All its elements, stages or phases are relational. Sometimes they can happen together, like in the COVID-19 waves, which oscillate between the crisis incident and the post-crisis moments, which in turn may have given rise to some preparedness or prevention alert for a second or third wave since they are relational stages. So, it is not necessary to express it. Finally, as issues might mean problems, bad events or crisis incidents, the word "issue" was withdrawn. Thus, the model is named the "Crisis Management Model for TSOs", which, despite being developed based on learning from the COVID-19 pandemic, presents a structure that can be used or adapted to other crisis events and disaster situations.

The second modification is related to recognising crisis management as a process with subprocesses and activities. Thus, the Crisis Management Model represents the CM process split into four subprocesses: Crisis Preparedness, Crisis Prevention, Crisis Incident Management and Post-Crisis Management. Indeed, these four subprocesses represent those four elements, phases or stages, as previously denominated by Jaques (2007). And each subprocess has groupings of activities divided into sub-activities and tasks depending on the deepening level. Each subprocess is presented with a different colour to highlight the stage in the CM process, bringing depth and novelty to the existing model in the literature.

4.4.1. Crisis Preparedness

The first subprocess, painted in blue colour in Figure 4.12, represents the preparation stage of the CM process, which, according to the analysis developed in sections 4.2 and 4.3, is organized into four main activities: 1) Strategy and Risk Integration, 2) Process Planning, 3) Infrastructure and Manuals, and 4) Training and Simulation. These activities, in turn, are divided into sub-activities and tasks, according to Table 4.5. The detailed content will be presented further.

Table 4.5 – Activities, Sub-activities and Tasks make up the Subprocess Crisis Preparedness

Subprocess - Crisis Preparedness		
Activity	**Sub-activity**	**Task**
Strategy and Risk Integration	Strategic planning	Integrating strategic planning with the CM process
	Risk management	Integrating risk management with the CM process
	Organizational culture	Adopting a decentralized power structure
		Stimulating a creative and innovative environment
Process Planning	Process planning	Planning of CM process
	Responsibilities	Establishing CM process ownership, roles and responsibilities

Infrastructure and Manuals	Documentation	Elaborating check-lists and documentation
	Systems and resources	Providing equipment and systems
		Using war rooms *(optional)*
		Providing material and logistic resources
	Communication plans	Establishing communication plans for stakeholders
		Establishing communication plans for media relations
Training and Simulation	Training	Training and table-top exercises
	Simulation programs	Testing and simulation programs

Source: Elaborated by author.

Strategy and Risk Integration

The first activity of this subprocess allows the CM process will be constituted and integrated into strategic management (Motoc, 2020; Spillan, 2003) and risk management (Coombs & Laufer, 2018; Spillan, 2003). Therefore, the risks previously identified in previous crises can compose the risk management process to mitigate risks, and yet contemplated in the preparation of the SWOT analysis of the strategic management process, where the strengths, weaknesses, opportunities and threats to which organizations are exposed to be identified (Spillan, 2003), so that the corresponding actions of the process are part of the TSOs' strategic plan. Thereby, the risk and strategic management mentioned recently by those authors (Coombs & Laufer, 2018; Motoc, 2020; Spillan, 2003) and interviewed organizations guide the application of risk assessments and reviews, mainly in their short-term strategic planning. Additionally, from both the literature and the fieldwork, it is essential to address in the strategic management process the development of an organizational culture that allows for a decentralized power structure (Motoc, 2020) and a creative and innovative environment (A. Huang & Jahromi, 2021).

Process Planning

The second activity of this subprocess presents the importance of the CM process designed and its procedure described (Coombs & Laufer, 2018; Jaques, 2007; Ruiz & Stupariu, 2021; Spillan, 2003; Wardman, 2020), along with the establishment of the process owner and the primary responsibilities of the people involved (Jaques, 2007).

Infrastructure and Manuals

In the third activity of this subprocess, there is an opportunity to elaborate all the manuals, plans and documentation about the CM process, such as check-lists (Jaques, 2007), contingency, disaster or crisis operation standards (Hao et al., 2020; Jaques, 2007; Spillan, 2003) and communication plans for stakeholders and media relations (Jaques, 2007). It will also be the moment to choose the infrastructure to be used when the process is activated, such as equipment, systems, 'war rooms' if necessary, logistical resources and material in general (Jaques, 2007).

Training and Simulation

Finally, in this subprocess, the fourth activity guides the establishment of the training and simulation programs (Jaques, 2007) to be handled in the second subprocess, the prevention stage, for the crisis management team formerly composed.

4.4.2. Crisis Prevention

The second subprocess, painted in lilac colour in Figure 4.12, represents the prevention stage of the CM process, i.e., the phase in which the CM process adopts activities to anticipate possible risks or situations that can culminate in organizational crises and to prepare the organizations to be able to face them. According to the analysis developed in sections 4.2 and 4.3, this subprocess is organized into four main activities: 1) Early Warning Scanning, 2) Issue and Risk Management, 3) Crisis Team, and 4) Emergency Response. These activities, in turn, are divided into sub-activities and tasks, according to Table 4.6. The detailed content will be presented further.

Table 4.6 – Activities, Sub-activities and Tasks make up the Subprocess Crisis Prevention

Subprocess - Crisis Prevention		
Activity	**Sub-activity**	**Task**
Early Warning Scanning	Auditing	Implementing internal or external audits
	Viewing	Providing preventive maintenance
		Social and environmental scanning
	Issue monitoring	Performing leadership and public opinion surveys
		Performing media content, chat group and legislative analysis
		Participating in trade association
		Attending conferences
		Monitoring key websites
	Antecipatory management	Performing literature review
		Observing and performing future studies

Issue and Risk Management	Risk monitoring	Performing identification, analysis, evaluation and prioritization of the risks from mapped issues
	Risk treatment plan	Elaborating action plan for previously evaluated and prioritized risks
Crisis Team	Core crisis management Team	Establishing a core crisis management team
Emergency Response	Documentation	Implementing Crisis or Standard Operating Procedure (COP/SOP), contingency plan or disaster plan
	Choice of crisis infrastructure	Selecting systems and resources
	Adjustment in training	keeping the crisis management team in continuous training

Source: Elaborated by author.

Early Warning Scanning

The first group of activities to be performed in this subprocess is the early warning and scanning through the sub-activities audits, views, issues monitoring and anticipatory management (Jaques, 2007). The methodologies to be adopted may vary by TSO category. The extent and depth of scanning methodologies will depend on each organization's needs. Auditing can be internal or external, but viewing can be divided into preventive maintenance or social and environmental scanning, as Jaques (2007) exemplifies.

When it comes to issues monitoring, TSOs can survey, analyse or even participate in discussion groups for occasional issues that might be publicized by the media, mentioned in conferences or thematic meetings, or exposed on social media channels (Jaques, 2007), just like happened when the first COVID-19 cases popped up. As far as anticipatory management is concerned, TSOs can do scientific studies of literature review and have future trends mapped on the crisis topic (Jaques, 2007) in order to get prepared for effects and impacts going on in other places or organizations, which may reach the TSO likewise in the future.

Issue and Risk Management

The second group of activities is monitoring and establishing the risk treatment plan for the identified issues. Thus, the corresponding tasks are the continuous identification, analysis, evaluation and prioritization of risks from the mapped issues and prepare of the treatment plan to mitigate the risks identified (Coombs & Laufer, 2018; Jaques, 2007; Spillan, 2003) in accordance to the guidelines established by the risk management process. This activity reinforces the necessity of the CM process to be integrated into the risk management process.

Crisis Team (or Crisis Management Team)

Since the last stage of emergency response preparation foresees the training of the team that will form the crisis management team, it is included the task of establishing a core crisis management team inspired by studies of Al-Dabbagh (2020), Hao et al. (2020), Pavlatos et al. (2021) and Nathanial and Van der Heyden (2020). The idea is to have a standard composition team prepared for the moment of the crisis incident, but flexible enough to be adjusted to the characteristics of the crisis event to have a good multidisciplinary team to deal with the situation.

Emergency Response

Based on the problems identified and the risks mapped, the last group of activities includes the tasks that will support the emergency response. As a consequence, the Crisis or Standard Operational Plan (COP/SOP), Disaster Plan or Contingency Plan must be ready (Hao et al., 2020; Jaques, 2007; Spillan, 2003), and the crisis management team must be in continuous training, with this task adjusted whenever necessary (Jaques, 2007; Pavlatos et al., 2021) because of the crisis team must be ready if the next sub-process is activated. Finally, leadership needs to choose the crisis infrastructure (Al-Dabbagh, 2020; Jaques, 2007) that will enter into operation if the crisis incident takes place.

4.4.3. Crisis Incident Management

The third subprocess, painted in orange in Figure 4.12, represents the crisis incident management stage of the CM Process, i.e., the phase in which this process adopts activities to face the crisis incident and deal with its effects and impacts. Although there were innovations in the previous stages of the CM Process, in this subprocess, the contributions were more extensive to address all the resilient actions and strategies that emerged from the literature review and the TSOs interviewed in this research work.

According to the analysis developed in sections 4.2 and 4.3, this subprocess is organized into four main activities: 1) Crisis Recognition, 2) Crisis Strategy, 3) Crisis Leadership, and 4) Organizational Management. The first three activities are divided into sub-activities and tasks, and they will present in separate tables for ease of understanding, according to Table 4.7, Table 4.8 and Table 4.9, respectively. The fourth activity of this subprocess, in turn, is divided into eight focuses of action: 1) Public Affairs, 2) Marketing, 3) Supply Chain, 4) Finance, 5) Human Resources, 6) Business Model Adaptation, 7) Business Model Temporary Expansion, and 8) Business Model Change. These focuses of action also will present in separate tables, from Table 4.10 to Table 4.17, for ease of understanding. All the detailed content will be explained further.

Crisis Recognition

The first group of activities encompasses actions to recognize the crisis incident, whether or not its risks have already been widely mapped in the prevention stage, since they might be unknown, as was the case of the COVID-19 pandemic when organizations were getting to know the hardships and evaluating how to mitigate its adverse effects and impacts.

Therefore, an objective risk assessment is a must, and it should be continuous, i.e., whenever a new problem is identified, a risk assessment is run (Coombs & Laufer, 2018; Spillan, 2003; Wardman, 2020) to monitor and analyse its dimensions and manifestations, determining its causes and adopting methods to deal with it (Al-Dabbagh, 2020; Al Eid & Arnout, 2020; Dungey et al., 2020; Hao et al., 2020; Jaques, 2007; Nathanial & Van der Heyden, 2020). Table 4.7 summarises the "Crisis Recognition" activity and its sub-activity and tasks.

Table 4.7 – Sub-activity and Tasks make up the Crisis Recognition Activity

Subprocess - Crisis Incident Management		
Activity	**Sub-activity**	**Task**
Crisis Recognition	Objective Risk Assessment	Monitoring and analysing crisis dimensions and manifestations, determining its causes and adopting methods to deal with it
		Seeking professionals or consultants specialized in the crisis topic
		Conducting continuous and dynamic risk assessments

Source: Elaborated by author.

The critical point stated by interviewed organizations was the relevance of seeking professionals or consultants specialized in health to help them adjust their contingency plans, train the teams, clarify doubts and ultimately assess the risks. So, it must and has also been considered here. Based on that objective risk assessment, the TSOs can move to the next group of activities, "Crisis Strategy".

Crisis Strategy

This activity reinforces the relationship among risk management, crisis management and strategy management since, from the issues and risks scanned, it is essential to update the SWOT analysis to review the strategic planning and the action plans so that the TSOs can be prepared for the upcoming incident. Indeed, all the organizations interviewed had to rethink their goals by the time of the crisis incident. Therefore, it is adequate to consider this sub-activity in this subprocess.

This activity is divided into three sub-activities: 1) Strategy Review and Action Planning Review, 2) Crisis Communication Strategy, and 3) Emergence Response Activation. Table 4.8 presents the summary of this activity and its sub-activities and tasks.

Table 4.8 – Sub-activities and Tasks make up the Crisis Strategy Activity

Subprocess - Crisis Incident Management		
Activity	**Sub-activity**	**Task**
Crisis Strategy	Strategy Review and Action Planning Review	Updating SWOT analysis, adapting the strategy to solve it and presenting multiple scenarios that will work, choosing the action plan that will be put in place, reviewing it always necessary, based on objective risk assessments
	Crisis Communication Strategy	Communicating the crisis management strategy
		Indicating that the battle has started
	Emergence Response Activation	Reviewing definitive Crisis or Standard Operating Procedure (COP/SOP), contingency plan or disaster plan
		Establishing a definitive crisis management team for incidents and appointing a team leader
		Committing to activation protocols
		Establishing effective mechanisms for call-out *(optional)*
		Establishing backups availability *(optional)*
		Establishing systems redundancy *(optional)*

Source: Elaborated by author.

Based on the risk scenario evaluated, the TSOs must review their strategies and choose the plans to solve the crisis (Al-Dabbagh, 2020; Al Eid & Arnout, 2020; Hao et al., 2020; Jaques, 2007; Nathanial & Van der Heyden, 2020) to communicate the strategy to be adopted by the organization (Hao et al., 2020) with the indication that the battle has started (Jaques, 2007; Nathanial & Van der Heyden, 2020), and move on to the last sub-activity of this group in order to activate the emergence response to face the crisis approaching.

During the emergence response activation, the TSOs will review their operating procedures, contingency plans or disaster plans (Hao et al., 2020; Jaques, 2007; Spillan, 2003) if necessary to adjust them to the reality of the current crisis event, as well as the composition of the definitive crisis management team (Al-Dabbagh, 2020; Hao et al., 2020; Nathanial & Van der Heyden, 2020; Pavlatos et al., 2021).

Also is important that the TSOs are committed to their activation protocols, as highlighted by Hao et al. (2020) and Jaques (2007), but given that no interviewed TSO identified the need to activate the effective mechanisms for call-outs, backups and redundancy systems, as proposed by Jaques (2007), these tasks are considered optional to be deployed.

Crisis Leadership

The third group of activities of that subprocess involves the behaviour and actions the leadership in the CM process should take. Indeed, it features an innovation in the CM process proposed here, given that recent studies demonstrated the importance of leadership in the process and the interviewed TSOs. As a matter of fact, two crisis frameworks have been designed, one based exclusively on the role and skills of leaders (Al Eid & Arnout, 2020) and the other on their decision-making process (Al-Dabbagh, 2020).

According to the findings of this research work, the leadership of the CM process must act essentially in team leadership, decision-making, stakeholder management and corporate communication, and optionally in media response and damage mitigation, as was suggested by Jaques (2007). Therefore, this activity is divided into six sub-activities: 1) Team leadership, 2) Decision-making, 3) Stakeholder management, 4) Corporate communication, 5) Media response, and 6) Damage mitigation. Table 4.9 summarises the "Crisis Leadership" activity and its sub-activities and tasks.

Table 4.9 – Sub-activities and Tasks make up the Crisis Leadership Activity

Subprocess - Crisis Incident Management		
Activity	**Sub-activity**	**Task**
Crisis Leadership	Team leadership	Giving clear, coherent, concise and comprehensive direction, emphasizing efficacy and responsibility
		Leading as an example, calmly and transparently
		Delegating authority and decentralization
		Providing information, advisory council, and follow-up to the crisis management team
		Keeping the rest of the team looking ahead at exit and post-crisis
	Decision-making	Efficiently, quickly and resilient decision-making
	Stakeholder management	Strengthening relationships with the board
		Improving relations with external stakeholders and keeping them up to date regarding the purpose and results expected, work scenarios and outcomes realized, and the contingencies resourced

	Corporate communication	Creating or enhancing effective digital management and online internal and external communication systems
		Altering messaging to extend the audience and involve community members
	Media response	Corporate reputation *(optional)*
	Damage mitigation	Apologies and damage compensation *(optional)*

Source: Elaborated by author.

Regarding the way to lead the team in crisis, leaders need to lead as an example (Searing et al., 2021) and give clear, coherent, concise and comprehensive direction, emphasizing efficacy and responsibility (Wardman, 2020), besides acting calmly and transparently with the team, as reinforced by interviewed TSOs. Additionally, this leadership should delegate authority and decentralization (Al-Dabbagh, 2020; Motoc, 2020) to regional and local TSOs leaders, even for managers, coordinators and the CM team established in the field, because they can solve the issues that they know better, as reported by interviewed TSOs. Although acting with independence, this leadership must have the responsibility to provide information, advisory council, and follow-up with the CM team, maintaining its focus on fighting the crisis (Al Eid & Arnout, 2020; Nathanial & Van der Heyden, 2020) while keeping the rest of the staff looking ahead to the post-crisis (Nathanial & Van der Heyden, 2020).

Crisis leadership must make decisions efficiently, quickly and resiliently, prioritizing the collective good (Al-Dabbagh, 2020; Nathanial & Van der Heyden, 2020; Thürmer et al., 2020). Therefore, good stakeholder management may strengthen relations with the Administrative Council and other members of the Executive Board (Hutton et al., 2021; Searing et al., 2021) to speed up the decision-making process regarding the increase in expenses and investments in times of crisis.

Indeed, the Board must be close, present and aware of everything happening to understand the need to incur some extraordinary expenses. It is also advisable to enhance relations with external stakeholders in order to keep them up-to-date with purposes, expected and ongoing results, and contingencies being resourced (Hao et al., 2020; Jaques, 2007; Nathanial & Van der Heyden, 2020; Searing et al., 2021), mainly when clients and suppliers participate into the social responses, and whether government finances them.

While the crisis incident is underway, the crisis leadership should maintain a corporate communication channel regarding the topic, creating or enhancing effective digital management and online internal and external communication systems (Al-Dabbagh, 2020; Hao et al., 2020; Hutton et al., 2021; Mobiliza, 2020), but also altering the message to extend the audience and involve community members when necessary (Searing et al., 2021).

Since one of the greatest values in an organization is its reputation, if necessary, it should monitor it through the media by damage mitigation, including apologies and compensations (Coombs & Laufer, 2018; Jaques, 2007). However, as the interviewed TSOs did not identify these needs, they are considered optional for implementation and application.

Organizational Management

This research showed that during the crisis incident stage, the crisis leadership would adjust the management of internal processes to the crisis context. So, "Organizational Management" represents the fourth group of activities, which contains the most significant number of sub-activities, tasks and subtasks of the third subprocess of the CM process and the most and the greatest innovation in the proposed process, as said at the beginning of this subsection. A breakdown was carried out by focus of action, named sub-activity, to demonstrate all the tasks and subtasks that compose them.

Organizational Management – Public Affairs

One of the focuses of action mentioned by the interviewed TSOs concerns working with the government and public relations to request financial and operational support or to represent the interests of their associates, beneficiaries and users of their services. Thus, this sub-activity is divided into two tasks: 1) Governmental subsidies and support and 2) Advocacy. Table 4.10 presents the summary of the "Organizational Management" activity with the sub-activity related to "Public Affairs" and its tasks and subtasks.

Table 4.10 – Tasks and Subtasks make up the Organizational Management - Public Affairs Sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtask**
Organizational Management	Public Affairs	Governmental subsidies and support	Seeking financial aid from the government agencies
			Seeking operational aid from the government agencies
			Requesting for employment subsidy
			Asking for a grace period on tax payments *(optional)*
			Demanding low-interest bank loans with low-interest rates and extended payment periods *(optional)*
			Benefiting from a reduction on VAT (or other taxes) over products and services *(optional)*

		Advocacy	Demanding for public policy change with local and state governments on behalf of the users
			Demanding immediate and effective measures from political leaders
			Supervising the adequate execution of the Government's resources allocated to the pandemic
			Informing the users regarding the pandemic's impact and government response
			Advocating regarding TSOs' importance to public agents and legislators

Source: Elaborated by author.

Thus, in a crisis context, TSOs can ask for governmental subsidies and support by seeking financial aid from government agencies in order to help them with increasing operational costs and decreasing revenues (Hao et al., 2020; Pavlatos et al., 2021), as well as through seeking information, guidance, materials and equipment directly, like mentioned by the interviewed TSOs. According to Pavlatos et al. (2021), other government subsidies may be requested from the government or through its support; however, the interviewed TSOs only adopted employment subsidies. Then, the other three possibilities are considered optional resources in a crisis.

As an advocacy task, organizations can request policy changes with local, regional and federal governments on behalf of their users (Hutton et al., 2021) and demand immediate and effective measures from political leaders, such as the approval of emergency laws, construction of field hospitals, purchase of equipment, among other actions related to the crisis event (Escudero, 2020b, 2021). In their self-interest, as well as in their users' interest, TSOs look forward to reinforcing their importance with public agents and legislators directly responsible for the budget and its transfer (Searing et al., 2021) while still supervising the adequate execution of the Government's resources allocated to mitigate the effects and impacts of the crisis (Escudero, 2020b, 2021). Finally, TSOs should keep members, associates, users, and other beneficiaries informed regarding the crisis's impact and respective government responses (Hutton et al., 2021).

Organizational Management – Finance

Regarding financial management processes, TSOs interviewed demonstrated to act on four main fronts in crisis times, all aligned with what has already been mapped in the recent literature review described in subsection 4.3.3. Therefore, the TSOs focused on four tasks: 1) Cash flow management, 2) Reducing costs, 3) Partnerships with suppliers and stakeholders, and 4) Improvement in financing. Table 4.11 presents the summary of the "Organizational Management" activity with the sub-activity related to "Finance" and its tasks and subtasks.

Table 4.11 - Tasks and Subtasks make up the Organizational Management - Finance Sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtask**
Organizational Management	Finance	Cash flow management	Applying self-save strategies to ensure and monitor cash flow and critical resources, mainly when the resources come from governmental reimbursements
			Transferring resources from closed or suspended responses to other needs
			Selling assets to provide cash
		Reducing costs	Reducing non-essential costs and non-emergency maintenance services
		Partnerships with suppliers and stakeholders	Obtaining discounts on supplies and pandemic-prevention materials
		Improvement in financing	Receiving flexible operating grants from private funders
			Establishing new terms for new resources received
			Obtaining a line of credit or doing reserves
			Searching for new funding sources
			Adopting revenue portfolio diversification
			Creating and improving fundraising campaigns for emergency aid

Source: Elaborated by author.

The first one is about effective cash flow management (Hao et al., 2020; Nathanial & Van der Heyden, 2020; Searing et al., 2021), like transferring resources from one closed or suspended activity to another (Bragança et al., 2021) if necessary and possible, or still selling assets to improving cash (Searing et al., 2021). Secondly, reducing non-essential organizational costs and expenses (Hao et al., 2020; Pavlatos et al., 2021; Searing et al., 2021). Thirdly, strengthening partnerships with suppliers and stakeholders to obtain discounts on supplies and other materials (Hao et al., 2020). Lastly, search for financial improvement through financing diversification, such as projects, grants, donations, and fundraising (Escudero, 2020b, 2021; Hutton et al., 2021; Nathanial & Van der Heyden, 2020; Searing et al., 2021).

Organizational Management – Human Resources

Human Resources management is one of the most important internal processes to be cared for by TSOs during crisis times. Therefore, crisis leadership should consider it, from well-being to expense reduction with personnel. However, the interviewed TSOs concentrated much more on well-being than on expense reduction with personnel because it involves the already sensitive issues of social and economic effects generated by the COVID-19 pandemic. On the other hand, a generic crisis model must address actions of that nature, if necessary. Therefore, the resilient strategy not adopted by interviewed TSOs will be considered optional tasks and subtasks.

Thus, the TSOs can act on eight main fronts in crisis times. Therefore, this sub-activity is divided into eight tasks: 1) Safety environment, 2) Well-being, 3) Team allocation, 4) Remote work, 5) Training, 6) Hiring, 7) Remuneration and 8) Reducing costs. Table 4.12 presents the summary of the "Organizational Management" activity with the sub-activity related to "Human Resources" and its tasks and subtasks.

Table 4.12 - Tasks and Subtasks make up the Organizational Management - Human Resource Sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtask**
Organizational Management	Human Resources	Safety environment	Adequate training and raising awareness, illness notification, and establishing a robust monitoring system
			Isolating the suspected cases and replacing people affected with mirror workers until the safety period
			Implementing hygiene protection actions

	Well-being	Reinforcing occupational health practices
		Keeping psychological and physical well-being with a balance between management and employee interests
		Involving the employees in creative and/or technological solutions to compensate for impediments to their ability to answer
		Addressing burnout *(if necessary)*
	Team allocation	Reorganising the teams
		Reformulating schedules and shifts
	Remote work	Having flexibility in different working arrangements
		Providing financial assistance to set up a remote office and additional support for extra expenses, or still donation of equipment and furniture
	Training	Conducting online training
		Developing fundraising skills in the team
	Hiring	Hiring workers and consultants to support new demands or new skills required
	Remuneration	Reinforcing social responsibility by the maintenance of permanent contracts
		Ensuring the position and income of the frontline staff
		Reinforcing the social benefits to compensate for the stress of working at home, in a noisy family environment and for longer hours
	Reducing costs	Reducing non-essential labour costs
		Retaining staff into multi-tasks
		Recruiting new volunteers
		Delaying hires
		Using annual leave
		Using an unpaid vacation to reduce the labour force
		Reducing workdays and hours (lay-off)

			Cutting down low-performance staff
			Negotiating extra hours with workers and volunteers
			Adopting nonmonetary rewards *(optional)*
			Freezing pay rates *(optional)*
			Reducing staff *(on edge)*
			Reducing employees' incomes and benefits *(on edge)*
			Postponing staff payments or not liquid them *(on edge)*
			Replacing highly-paid employees with new low-paid employees *(on edge)*
			Increasing reliance on outsourcing *(on edge)*
			Replacing work with robotic process automation *(on edge)*

Source: Elaborated by author.

Due to a pandemic crisis, it is imperative to create a safe environment through the implementation of protective and hygiene actions (Bragança et al., 2021), a robust monitoring system (Bailey & Breslin, 2021; Bragança et al., 2021), and the isolation of positive cases through their adequate replacement (Pavlatos et al., 2021). By virtue of prophylactic distancing, the TSOs need to be prepared to adopt remote work (Bailey & Breslin, 2021; Bragança et al., 2021; Chanana & Sangeeta, 2020; Hao et al., 2020; NOVA School of Business & Economics [NOVA SBE], 2020) and provide the best ergonomic conditions for their workers, as exemplified by the TSOs interviewed.

To face the new challenges on work models and the effects and impacts of the crisis, the TSOs should think about reinforcing their training activities according to the needs (Chanana & Sangeeta, 2020; Hao et al., 2020; Searing et al., 2021), and hire professionals to in order to supply certain skills that are being needed, as was pointed by TSOs that participate in this research work.

In fact, the change in the work model also demands that TSOs are prepared to reorganise the teams (Bragança et al., 2021) and act directly on the physical and emotional impacts felt by workers through reinforcement of occupational health practices (Sorribes et al., 2021) and well-being (Bailey & Breslin, 2021; Bragança et al., 2021; Chanana & Sangeeta, 2020; Hao et al., 2020), stimulating participation and engagement on creative solutions (Bragança et al., 2021), and addressing burnout cases if necessary (Searing et al., 2021).

In a crisis, TSOs must reinforce the commitment to the maintenance of permanent contracts (Sorribes et al., 2021) and any compensation for negative impacts (Sorribes et al., 2021) or overcharge (Hao et al., 2020) during the incident has already been identified in the recent literature. However, the interviewed TSOs did not report they had to adopt them. Then, these last subtasks can be considered optional for the model.

There are several possibilities to reduce personnel costs, but the interviewed TSOs chose to adopt those with the least impact on the teams. Therefore, although existing many options to cut-down expenses, it will be recommended to adopt those strategies that do not have such a negative impact on employees, such as: reducing non-essential labour costs, retaining staff into multi-tasks, using annual leave and cutting down low-performance staff (Hao et al., 2020); delaying hires and recruiting new volunteers (Hutton et al., 2021) to compensate for the impossibility of increasing paid workforce; using an unpaid vacation to reduce the labour force (Pavlatos et al., 2021); negotiating with workers and volunteers' extra hours (Searing et al., 2021) and adopting lay-off measures (Hao et al., 2020; Hutton et al., 2021; Pavlatos et al., 2021).

Optionally, the TSOs may adopt nonmonetary rewards (Searing et al., 2021) and freeze pay rates (Pavlatos et al., 2021). On edge, the existing literature also provides the following possibilities: staff reduction (Bragança et al., 2021; Fiorelli & Gafforio, 2020; Hutton et al., 2021; Independent Sector, 2020; Melo, 2020; Searing et al., 2021); reduce employees' incomes and benefits (Bragança et al., 2021; Fiorelli & Gafforio, 2020; Hutton et al., 2021; Independent Sector, 2020; Melo, 2020); postponing staff payments or not liquid them (Searing et al., 2021); replacing highly paid employees with new low-paid employees and Increasing reliance on outsourcing (Pavlatos et al., 2021) and replacing work with robotic process automation (2020).

Organizational Management – Supply Chain

In crises, the TSOs should reach their beneficiaries, who are sometimes isolated due to natural disasters or lockdowns. Therefore, it should optimise procurement and distribution chains and keep material stocks adequate to needs with flexibility and agility, using ERPs or other smart systems (A. Huang & Jahromi, 2021). However, as the interviewed TSOs did not report the need to have a system for stock control and movement, this part will be considered optional. On the other hand, as the strategies to ask for donations from supplies and companies were effective in facing the crisis, they will be deemed essential to the model proposed. Table 4.13 presents the summary of the "Organizational Management" activity with the "Supply Chain" sub-activity, as well as its tasks and subtasks.

Table 4.13 - Tasks and Subtasks make up the Organizational Management - Supply Chain Sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtask**
Organizational Management	Supply Chain	Procurement and distribution optimization	Managing inventory with flexibility
			Sharing information with stakeholders
			Donation of logistic services from supplies and companies
			Donation of pandemic prevention materials from supplies and companies
			Using Enterprise Resource Planning (ERP) or smart systems *(optional)*

Source: Elaborated by author.

Organizational Management – Marketing

As operations have to take place at a distance, the offer of social products and services tends to be directed toward online marketing actions (A. Huang & Jahromi, 2021). However, given that no interviewed TSO organization applied data analysis via information technology, artificial intelligence and digital media tools (A. Huang & Jahromi, 2021; Pavlatos et al., 2021), this advance will be considered optional for the model functioning. Table 4.14 presents the summary of the "Organizational Management" with the "Marketing" sub-activity and its tasks and subtasks.

Table 4.14 - Tasks and Subtasks make up the Organizational Management - Marketing sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtask**
Organizational Management	Marketing	Online Marketing	Offering social products and services
		Marketing intelligence	By data analysis via information technology, artificial intelligence and digital media tools *(optional)*

Source: Elaborated by author.

Organizational Management – Business Model Adaptation

In crisis incidents, TSOs may have to move for three business model actions: adaptation, temporary expansion and permanent changes. The adaptations are related to preserving and maintaining the existing core social services operating and products being sold, which strategies involve five axes of action, considering in this model as five tasks: 1) Safe and secure services and products, 2) Providing contactless service and products, 3) Maintenance of essential or core services and products, 4) Reducing services and product offers and 5) Reducing prices and personalizing fees. Table 4.15 presents the summary of the "Organizational Management" activity with the "Business Model Adaptation" sub-activity and its tasks and subtasks.

Table 4.15 - Tasks and Subtasks make up the Organizational Management – Business Model Adaptation sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtask**
Organizational Management	Business Model Adaptation	Safe and secure services and products	Disinfecting the whole service procedure and monitoring pandemic contagion of operational units based on official statements and governmental references
			Disseminating qualified information with exclusive material about the pandemic and its impacts on products and services provided
			Providing or improving maximum safety events
		Providing contactless service and products	Investing and driving digital transformation and new ICTs tools, social media, digital platforms and applications
			Adapting social responses to remote operation
		Maintenance of essential or core services and products	Providing essential services in person
			Maintaining capacity and protecting core services
		Reducing services and product offers	Suspending programs that could not be adapted remotely, increasing the waiting list
			Cancelling programs that could not be adapted remotely
			Reducing service quantity or quality

		Reducing prices and personalizing fees	Providing price drops and special offers
			Applying usage-based pricing for customers and users

Source: Elaborated by author.

The first task involves the adoption of safe and secure measures in the environment where are being provided social products and services (Hao et al., 2020; Pavlatos et al., 2021), including corporate events (A. Huang & Jahromi, 2021; Pavlatos et al., 2021) and dissemination of information regarding adjustments and impacts on products and services (Bragança et al., 2021; Escudero, 2020b, 2021).

The second task is the adaption to providing social services and products at a distance by the implementation of remote operation (Bragança et al., 2021; Escudero, 2020b, 2021; Hutton et al., 2021) through digital transformation and the use of ICT tools and other collaboration forms (Hao et al., 2020; Mobiliza, 2020; Pavlatos et al., 2021). The third task, in turn, involves the maintenance and capacity of core services and products (Searing et al., 2021), even presential if essentials (Hutton et al., 2021).

The fourth task is the resilience to suspend programs that could not be adapted remotely (Hutton et al., 2021; Searing et al., 2021), cancel those that could not be adapted remotely (Hutton et al., 2021), or still reduce service quantity or quality (Searing et al., 2021). Finally, TSOs can provide price drops and special offers on their services and products as the last task of this sub-activity (Pavlatos et al., 2021) or still apply usage-based pricing for customers and users (A. Huang & Jahromi, 2021).

Organizational Management – Business Model Temporary Expansion

The temporary expansion of products and services is related to incremental social innovation to meet the users' and other beneficiaries' needs (A. Nicholls et al., 2015), which involves one task with five possibilities of provisional actions, presented in the model as subtasks. Table 4.16 shows the "Organizational Management" activity with the "Business Model Temporary Expansion" sub-activity and its tasks and subtasks.

Table 4.16 - Task and Subtasks make up the Organizational Management – Business Model Temporary Expansion Sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtasks**
Organizational Management	Business Model Temporary Expansion	Incremental social innovation	Realigning strategies to fit an expanded mission orientation
			Reorienting their work from long-term projects to emergency actions, taking care to safeguard their original missions
			Expanding the services to provide temporary needs
			Collecting medical supplies and protective equipment for hospitals
			Donating hygiene products to the population affected

Source: Elaborated by author.

Therefore, In the emergence of needs, the TSOs can realign strategies to fit an expanded mission orientation (Hutton et al., 2021), reorienting their work from long-term projects to emergency actions, taking care to safeguard their original missions (Escudero, 2020b, 2021); expanding the services to provide temporary needs (Bragança et al., 2021; Escudero, 2020b, 2021; Hutton et al., 2021; Mobiliza, 2020), such as food, financial assistance, medicine and other basic needs to supplement or complement public services for vulnerable users; collecting medical supplies and protective equipment for overburdened hospitals (Escudero, 2020b, 2021); and, donation hygiene products for the population affected (Mobiliza, 2020).

Organizational Management – Business Model Change

In order to be able to meet the new social demands arising from the effects and impacts generated by the crisis, the TSOs interviewed also had to make changes to new business models that, according to them, will remain in the future. Therefore, the last activity of this subprocess involves institutional social innovation (A. Nicholls et al., 2015) by developing new products and services (Courtney, 2018; E. K. M. Lee et al., 2019; Mulgan, 2007; Westley & Antadze, 2010) or adopting of partnerships to the creation and leveraging social value on impacts generated to beneficiaries (Cacheda, 2018; Shier & Handy, 2016). Table 4.17 presents the summary of the “Organizational Management” activity with the “Business Model Change” sub-activity and its tasks and subtasks.

Table 4.17 - Task and Subtasks make up the Organizational Management - Business Model Change Sub-activity

Subprocess - Crisis Incident Management			
Activity	**Sub-activity**	**Task**	**Subtasks**
Organizational Management	Business Model Change	Institutional social innovation	Adopting a collaborative ecosystem to provide innovation, co-creation and manage better intangible and tangible resources
			Promoting new products or services adhering to health protocols
			Promoting remote counselling and advising on diverse issues
			Promoting virtual learning opportunities, recreational classes, and artistic performances to engage the users
			Promoting online social events to improve well-being
			Planning strategic actions with partners and other TSOs for providing complementary or supplementary social responses
			Sharing assets to create value for peers and customers

Source: Elaborated by author.

These institutional social innovations involve seven action axes, identified in the proposed model as subtasks. The first is the adoption of a collaborative ecosystem to provide innovation, co-creation and manage better intangible and tangible resources (Babu et al., 2020; Bragança et al., 2021; A. Huang & Jahromi, 2021; Motoc, 2020; Ratten et al., 2021; Shier & Handy, 2016).

The second involves promoting new products or services adhering to health protocols (Bragança et al., 2021; A. Huang & Jahromi, 2021; Pavlatos et al., 2021). The third relates to the promotion of remote counselling and advising on diverse issues (Bragança et al., 2021; Hutton et al., 2021). The fourth is the promotion of virtual learning opportunities, recreational classes, and artistic performances to engage the users (Hutton et al., 2021). The fifth relates to promoting online social events to improve well-being, according to the new finding from interviewed TSOs.

The sixth is the strategic planning actions with partners and other TSOs for providing complementary or supplementary social responses through merging programs, projects and services (Bragança et al., 2021; Hutton et al., 2021; Searing et al., 2021). Lastly, the sharing of assets in order to create value for peers and customers (A. Huang & Jahromi, 2021).

4.4.4. Post-Crisis Management

The fourth subprocess, painted in green colour in Figure 4.12, represents the post-crisis management stage of the CM Process, i.e., the phase in which this process adopts assessment activities, including residual impacts and searches for organizational resumption, and proposes improvements based on the corporate and leadership learning from the previous stage.

By the analysis developed in sections 4.2 and 4.3, this subprocess is organized into four main activities: 1) Post-Crisis Issues Impact, 2) Operational Resumption, 3) Crisis Process Improvement, and 4) Organizational Learning. These activities, in turn, are divided into sub-activities and tasks, according to Table 4.18. The detailed content will be presented further.

Table 4.18 – Activities, Sub-activities and Tasks make up the Subprocess Post-Crisis Management

Subprocess – Post-Crisis Management		
Activity	**Sub-activity**	**Task**
Post-Crisis Issues Impact	Identification of residual issues	Checking economic issues (employment, income etc.)
		Checking educational issues (teaching, learning etc.)
		Checking environmental issues (pollution, deforestation etc.)
		Checking governmental issues (laws, financial support, social security etc.)
		Checking health issues (mental health and other health problems)
		Checking operational issues (headquarters, infrastructure, workforce etc.)
		Checking sports issues (participation in the Paralympics etc.)
		Checking social issues (well-being, hunger, poverty, inequality, vulnerability etc.)
		Checking legal issues (coronial inquests, judicial inquiries, prosecution and litigation) *(optional)*
		Checking reputation impact (media scrutiny and reputation damage) *(optional)*
		Checking any other issue related to the crisis incident
Operational Resumption	Carrying out actions for business resumption	Focusing on operational recovery
		Managing financial costs
		Evaluating business momentum
		Evaluating market retention *(optional)*
		Protecting share price *(optional)*

Crisis Process Improvement	Assessment of the crisis management process	Analysing root cause and assessing the CM process
	Review of Crisis Management process	Reviewing the CM process and implementing changes
Organizational Learning	Corporate learning	Admitting organizational mistakes and adapting the processes to avoid a repetition of mistakes
		Developing resilient strategies
		Using innovation, capacity, ability and adaptability to overcome the challenges
		Maintaining solidarity and partnership among TSOs and other institutions
		Moving to the Digital World
		Being prepared to change management
	Leadership learning	Adopting a positive behaviour
		Having emotional intelligence
		keeping calm and tolerant
		Taking care of physical and mental health
		Adopting active listening and attention to details
		Being available, receptive and attentive to social demands
		Being transparent, sincere and conveying confidence
		Keeping the team calm and working closer and together
		Being persistent and focused
		Developing resilient skills and not giving up under hardships

Source: Elaborated by author.

Post-Crisis Issues Impact

As post-crisis issues impact, Jaques (2007) points out legal and reputation issues, which the interviewed TSOs did not report. Then, these two tasks will be considered optional to be evaluated during that activity, if necessary. On the other hand, the interviewed TSOs mentioned the need to pay attention to social, economic, educational, environmental, operational, governmental and other persistent issues, like poverty, hunger, loneliness, low financing, unemployment and mental health, for example. Therefore, TSOs must have the expertise to assess all issues remnant from the crisis.

Operational Resumption

The second group of activities is about adopting actions to recover the regular operation of the TSOs (Jaques, 2007), but given that the interviewed TSOs did not mention any specific action related to market share or price protection, these actions are considered optional for application in this activity. However, they will remain because they may be applied to cooperatives or social enterprises, for example. The other three tasks remain because the TSOs need to focus on operational recovery, managing financial costs and evaluating business momentum, as recommended by Jaques (2007).

Crisis Process Improvement

TSOs must assess how to improve the CM Process (Jaques, 2007; Nathanial & Van der Heyden, 2020) and implement changes if necessary (Coombs & Laufer, 2018; Jaques, 2007).

Organizational Learning

That CM process improvement is possible due to corporate learning to avoid repeating mistakes in similar future crises (Coombs & Laufer, 2018; Jaques, 2007; Nathanial & Van der Heyden, 2020) based on leadership learning (Bailey & Breslin, 2021) as well. Indeed, the TSOs' representatives had the opportunity to share several corporate and leadership learnings, summarized in Table 4.18 and detailed in subsection 4.3.4.

As corporate learning, the TSOs highlighted the need to admit mistakes but review and adapt the processes in order to avoid them; adopt resilient strategies and innovative actions for overcoming the challenges; maintaining solidarity among the TSOs, but also with other entities; moving to Digital World as soon as possible; and, being prepared to change management always whenever necessary.

Regarding leadership learning, the leader's behaviour needs to be positive but transparent and sincere to convey confidence. Additionally, it is important to have emotional intelligence and take care of the physical and mental health of everyone, including workers, volunteers and users, and maintain calm with the team and tolerance of adversities. At the same time, it is crucial to be closer and work together, being available, receptive and attentive to social demands and adopting active listening and attention to detail. Finally, the leadership in crisis needs to be persistent and focused and still develop resilient skills to overcome hardships.

4.4.5. Model Contribution

Although some differences between the models have already been mentioned in subsections 4.4.1 through 4.4.4, the main contributions of the model proposed in this thesis are highlighted in this subsection by comparing the two models. Thereunto, the models are presented side-by-side in Figure 4.13.

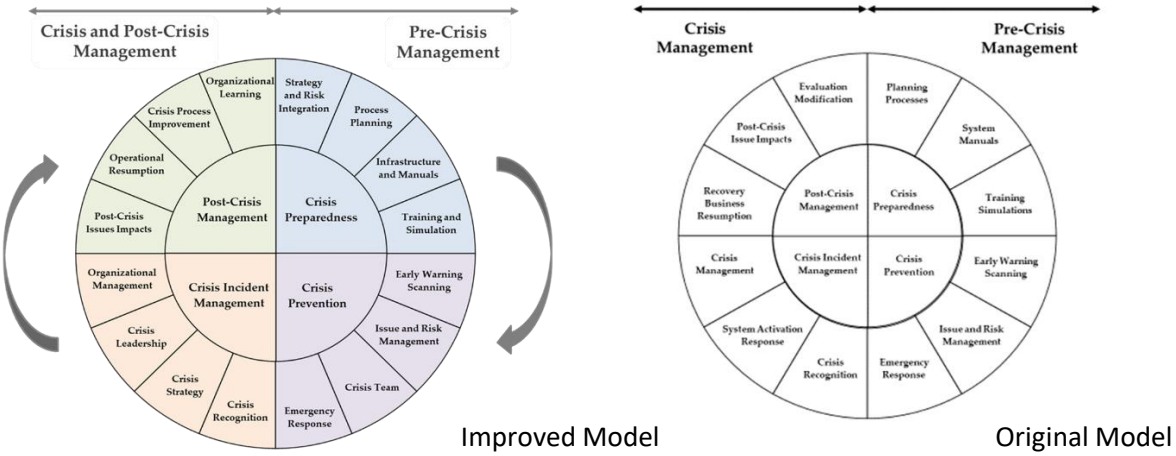

Figure 4.13 – Illustration of the Crisis Management Models for Comparison
Source: Elaborated by author.

The first thesis contribution is about thinking the crisis management as a process that breaks down into subprocesses, activities, sub-activities, tasks and subtasks. Thus, the elements, stages or phases cited in the model developed by Jaques (2007), sometimes mentioned as one activity, one process or one tool, become organized as process management.

Due to this concept brought by the recent literature and from the experiences reported by the interviewed TSOs, it was possible to recommend certain actions and consider others optional for application. Additionally, it was possible to complement the crisis management process with a series of subprocesses necessary for good crisis management, either not mentioned by Jaques (2007) or mentioned superficially.

As a process, crisis management must be linked to other corporate processes. Because it takes care of events that can have negative effects but also positive ones, it must be linked to risk management and strategy management. Risk management will help assess the crisis event, and strategic management will contemplate these events in the SWOT analysis, either as a threat, an opportunity, or both, depending on their effects and impacts. Therefore, the second contribution was related to making this linkage and considered as one activity of the crisis preparedness subprocess, which is perpetuated until the moment of handling the crisis incident since that is in the moment that becomes evident which situations the organizations will be facing. Thus, the link with risk management is repeated in the crisis prevention subprocess and the crisis incident management, as relevant for recognising the crisis event. And the strategy is highlighted in the crisis incident management subprocess as a support activity for all organizational management that will take place at the time of the crisis incident. In this thesis, both risk management and strategy management had their functions better segregated and detailed in the subprocesses where they are located. As the system and manuals referred to infrastructure and manuals, the name was rephrased to communicate that reference adequately.

The third contribution of the model developed in this thesis was to include the need to have a crisis management team ready before the crisis incident hits to be prepared for the challenges the TSOs will face. Thus, establishing a core crisis team was included in the crisis prevention subprocess, with a suggestion to be reviewed in the crisis incident management moment according to the characteristics of the crisis. As that decision will take place based on the risk evaluation and the strategies that will be adopted, the system response activation passed to be a sub-activity inside the strategy activity, which encompasses communication strategy and all the emergence response activation protocols.

The fourth contribution of the proposed model was highlighting the leadership role in the crisis management process concerning its profile and attitudes and responsibilities, decision-making, communication approach, stakeholder management and responsibility for the motivation and performance of the team. Indeed, of the own organization's success in managing the crisis. Like strategy, crisis leadership is highlighted as an important activity in the crisis management process.

The fifth contribution was to bring the organizational management activity to the process with all action focus that the TSOs needed to put more energy into facing the crisis. Indeed, they are related to the main organizational processes, such as finance, supply chain, marketing, human resources, public affairs and business model management. The model proposed by Jaques (2007) brought none of these concepts, nor the literature review, like the one presented in this thesis, under an integrated process of a crisis management model.

The sixth contribution was to highlight organizational learning as an activity of the post-crisis management subprocess and not a simple subtask of this stage, as Jaques (2007) considered. The reason is related to the importance given by the interviewed organizations that makes sense as post-crisis learning to feedback on the preparation subprocess.

The seventh contribution is related to the model's flexibility, not only for application in health pandemic crises but for adaptation to other crisis events since it has optional tasks or subtasks. Additionally, that proposal can exclude or include whatever is necessary from the organisation's judgment that will apply it.

The eighth contribution concerns the form and presentation of the model. Since it is circular, relational and proactive, highlighting the direction with arrows facilitates understanding. In addition, the colours of the subprocess help to quickly identify the stages of crisis management and, consequently, the subprocesses and their related activities. Furthermore, Jaques (2007) did not identify the post-crisis stage in the left and upper side of the model, but the proposed model started to do it. Finally, the model's name became more concise: “Crisis Management Model for TSOs”, without the necessity to express its type since its structure already demonstrates to be relational.

CHAPTER 5

Conclusion

Being generated from a systemic crisis, the effects and impacts caused by the COVID-19 pandemic culminate in a series of other social and economic effects and impacts, which affect all public and private sectors, TSOs and citizens in general. However, the scope of these effects and impacts is not restricted to the TSOs' borders, their activity niche or their originally served public. It ends up stimulating the emergence of new permanent or temporary social demands and the search for social responses from the group of users already attended by the organizations or other future beneficiaries negatively impacted by the pandemic.

The pandemic started with individual health, but its effects spread to collective contamination culminating in a public health issue. As a reaction, governments established a mandatory lockdown to contain the spreading effect and the negative impact on hospitalizations and deaths. However, this prophylactic isolation ended up generating the effect of an economic activity reduction, which, in turn, has impacted the fall in companies' revenues, whose next effect is the reduction of jobs, with the consequent impact on unemployment rates and the fall in family income. The decline in family income ends up causing a social and economic impact on families, whose next effect is the search for an increase in social responses by the government and, at the same time, by organizations that work in the social sector. On the side of the Third Sector, existing users, in addition to their original demands, begin to experience other difficulties in accessing basic health care, education, sociability, food and maintenance of their livelihood. Thus, they turn to the State and TSOs, which need to adjust to this scenario quickly and organize themselves to continue providing social responses to their users. These resilient strategies are configured in actions, activities and processes, which coordinated with crisis management, enable organizations to overcome the difficulties and challenges of the incident.

Thereby, the findings of this research demonstrated that, besides the social and economic effects and impacts generated by the pandemic, there are operational ones, which reflect the group of changes made by the TSOs to be able to respond. Additionally, the most representative outcomes in terms of coding, such as the need to adjust existing social responses, the suspension of most face-to-face activities, and the increase and diversification in social demands, were positioned very similarly, irrespective of the country analysed.

Still, there are effects and impacts generated by COVID-19 that differ depending on the organization's location. For that reason, the recent literature pointed out situations that the

interviewed TSOs did not even mention, such as the suspension of contract payments, due to not having had significant financial losses, despite the impact on the global economy. Another example was that, despite the need to implement contingency plans, none of the organizations interviewed had difficulties doing so.

This thesis also found that some effects and impacts reached citizens and TSOs differently, according to the Brazilian and Portuguese governments' direction of public policies and access to the dialogue. While the Brazilian TSOs resented the lack of support and recognition, the Portuguese TSOs highlighted the support and partnership established with the government to mitigate the effects and impacts of the pandemic on the organizations themselves and their users.

Additionally, these effects and impacts may be negative or positive, depending on the TSOs' mission adherence and the possibility of providing responses in the quantity and quality expected by their users. Therefore, social demands that diverge from the organizations' original missions, such as assistance in paying personal expenses and basic food, are problematic, as they do not have guaranteed resources to maintain this support. Besides that, the TSOs believe that fighting hunger and poverty is specifically the role and responsibility of the government, although some TSOs have committed to doing so, even temporarily.

These findings also demonstrated that for each negative effect and impact, there are corresponding positive effects and impacts because the crisis itself gave visibility to these transformations or because the TSOs carried out a series of actions that allowed generating positive transformations, both for the TSOs and their beneficiaries. These actions undertaken to mitigate the negative effects and enhance the positive effects, from the point of view of analysis by crisis management theory, made it possible to identify the resilient strategies adopted by organizations to deal with the effects and impacts generated by the COVID-19 pandemic, validating the framework proposed in section 3.1 of the methodology.

Therefore, through the lens of crisis management, it was possible to answer the research question on how the TSOs cope with the crisis using that theory and to achieve the primary and secondary goals proposed regarding the identification of positive and negative effects and impacts, the strategies adopted to face these effects, and the lessons learned during the crisis incident.

Thus, the present study mapped the effects and impacts of the pandemic, qualitatively identifying the resilient strategies followed by TSOs, both those previously identified in the literature and those emanating from data analysis. Thenceforward, a crisis management model for the Third Sector was proposed, as applied to the pandemic context, however flexible enough to adapt to other unexpected crisis events.

This study confirmed that using a phenomenological research methodology with abductive content analysis was adequate and important for understanding the phenomenon from the

perspective of TSOs. It also addressed questions not yet mapped in the existing literature concerning the research topic due to the effects and impacts generated by the crisis being recent, and there is little knowledge on the subject in question.

Despite the crisis scenario and the fact that organizations did not have crisis management processes implemented, the sampled organizations did not have a reduction in their resources that drastically impacted their operations, in contrast to what previous studies stated. The services that had to be suspended or cancelled activities were impacted due to mobility restrictions and social distancing.

However, with creativity, social innovation and the use of information and communication technologies, the interviewed TSOs managed to carry on most of their social services remotely, in reduced groups or by meeting new emergency demands not foreseen in their statutes, such as the supply of food, hygiene and cleaning material, as well as the payment of household expenses. Thus, they also expanded the contribution to the SDGs, which had not been foreseen in their original action lines. Besides, these organizations could help the respective governments with the social mission and develop partnership strategies to manage current needs and gather future partners for new projects or demands by negotiating more efficiently. The TSO leadership was also important to control the adversity with resiliency to keep a healthy environment, motivate workers and mobilize resources and volunteers who could continue on the field and touch social bodies for quick decision-making regarding some increases in spending or reallocation of resources.

The criterion for selecting TSOs with good governance practices was relevant to this research because well-managed organizations could lead actions, projects and budgets with the necessary effectiveness to meet their beneficiaries' demands and act in a coordinated manner with their stakeholders. Therefore, to face the crisis, the TSOs carried out or revisited a series of actions, activities, and processes that largely make up those identified in the prevention, crisis incident, and post-crisis stages. The few activities not recognised by the abductive content analysis concerning the crisis preparedness stage are attributed to the fact that the TSOs started to act in the incident phase. Additionally, the post-crisis step was not stabilised until the end of the fieldwork, so not all activities of this phase were identified. On the other hand, relevant findings regarding the concerns and organizational learning were the subject of appointments for post-crisis monitoring and feedback on the preparation and prevention phases of crisis events. And these points of attention helped to fill in the information regarding this stage.

It was figured out that the resilient strategies adopted by organizations, codified into categories, themes and subthemes, stemmed, with a small adjustment, the new activities, sub-activities, tasks and subtasks for the proposed model; it allows looking at the model in the form of process management. Hence, the crisis management process reflects a proactive, circular and relational model comprising

four subprocesses: crisis preparedness, crisis prevention, crisis incident management and post-crisis management, subdivided into a series of activities, sub-activities, tasks and subtasks when appropriated.

Several innovations were added to this crisis management process with contributions to advance the literature regarding the topic, as already summarized in subsection 4.4.5. One is related to the bindings between crisis management, strategic management and risk management from the preparedness subprocess and the crisis strategy highlighted in the crisis incident management subprocess. As the process advances through the following stages, new risks are identified, as well as the need to review the chosen strategies in the incident stage.

Another relevant innovation in the proposed model is the deployment of the crisis incident management phase, in which the role and profile of leadership are contracted, as several other authors and the TSOs have addressed. Moreover, the importance of managing various activities, sub-activities, tasks and organizational subtasks was identified by this study, which also encompasses the matters of the relationship with the government, finance and human resource management, marketing, supply chain and the business model management of the TSOs. In the post-crisis stage, the innovation presented included organizational learning activity in the post-crisis management subprocess.

The contributions of the theory involve the in-depth knowledge of the main effects and impacts generated by the COVID-19 pandemic on TSOs, which demonstrated being comprehensive, related and have different results depending on the location and organizations governance level, besides the depth of reflection from the moment the TSOs are asked about it. Therefore, surveys would not allow having all the in-depth findings obtained in this research. Advancing knowledge on the resilience of TSOs in times of crisis also contributes to the theory. In addition, developing a comprehensive and specific crisis management model for these organizations can be used as a knowledge base for other sectors, as well as for other theories, such as risk management, strategy management, process management, change management and corporate governance.

For the practice, the managerial contributions consider the sharing of knowledge and learning by TSOs to deal with the crisis in order to help other organizations and their leaders address similar concerns, in addition to the possibility of TSOs, or other entities, making use and adapting a crisis management model to their needs.

Furthermore, this research addresses some recommendations for the TSOs and governments. For TSOs, this research recommends the improvement or the implementation of processes, namely those associated with strategy, risk, crisis and corporate governance, so that they can be ready in advance to face future crisis incidents.

For the government, the first recommendation is related to the consolidation and composition of TSOs records and registries, as they are the most robust and can be a source of information and

research. The second recommendation is to classify social responses and harmonise the support granted so that organizations that carry out the same activities have the same opportunity for recognition and, consequently, receive funding. The third recommendation is for better disclosure of government benefits applicable to TSOs in times of crisis, so that all organizations have the same rights in the face of crisis events. Finally, governments try to develop public policies involving constitutional guarantees, such as access to health, education, and public funding, independent of short-term political leanings.

The main research limitations are related to the availability of TSO lists from official public government records in the countries surveyed and the TSOs' scope of actions restricted to national or, at least, regional coverage. Moreover, the effects and impacts caused by the Covid-19 pandemic were not fully perceived and collected during the interviews because the pandemic was still underway in both countries. Consequently, other processes implemented or lessons learned may not have been detected during fieldwork.

As a suggestion for future research, the different aspects of the infection waves could be the object of further research. In addition, due to method limitations, further investigations might be held with a larger sample of interviewees by complementary survey assessments, either within the same geographical scope or encompassing other European countries' TSOs for comparison.

Regarding the crisis management model proposed herein, it is suggested to test the model with another sample of organizations, even from different countries, to confirm the applicability, flexibility and robustness of this framework.

Additionally, a study could be done to understand the relationship between change management and crisis management, as one interviewed TSO highlighted in its report. And a new research study could be developed to assess the relationship between good governance practices and resilience to crises to check whether the assumptions adopted in this study effectively affected the degree of resilience of organizations to deal with the effects and impacts of other sorts of crises.

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Appendices

Appendix A. The Fourth Sector Composition

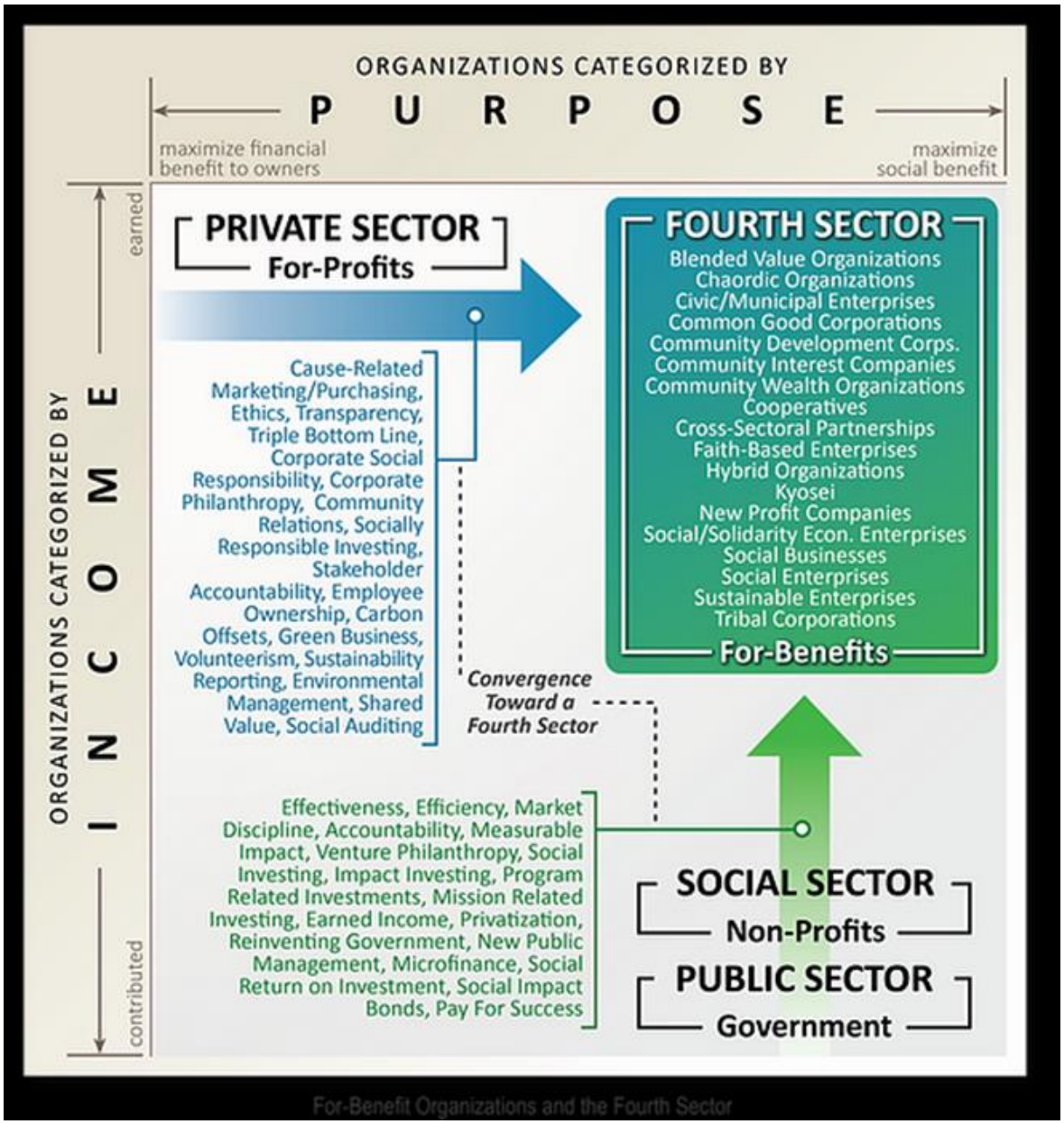

Figure A.1 - For-Benefit Organizations and the Fourth Sector

Source: (*What Is the Fourth Estate?*, n.d., p. 1)

Appendix B. The NPI Management Cube

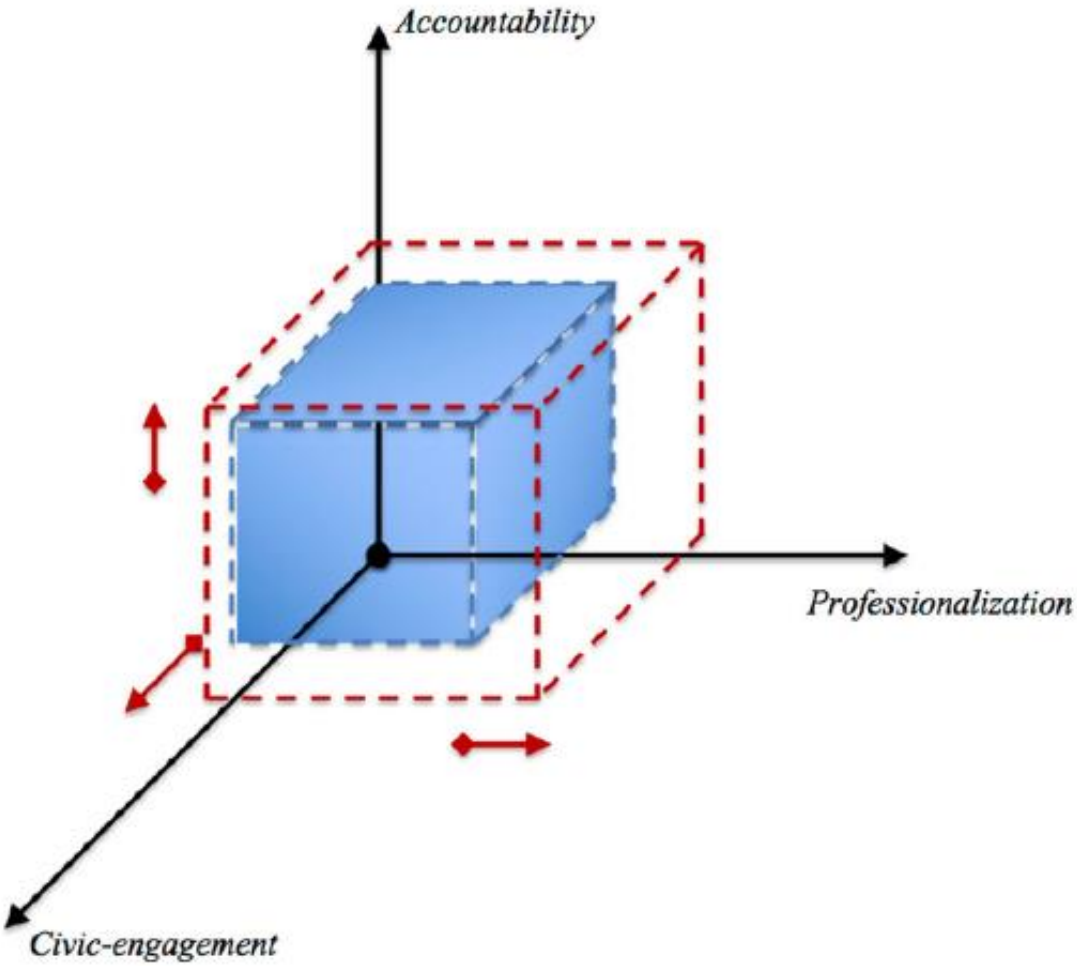

Figure B.1 - The Cube of NPI Management: a theoretical Non-Profit management model

Source: Civitillo et al. (2019, p. 2285)

Appendix C. The Brazilian Third Sector

Table C.1 – Categories that comprise the Third Sector in Brazil

Category	Definition
Civil Associations or Community-Based Organizations (CBOs)	Based on freely established contracts with individuals to engage in joint activities or defend common and mutual interests. Also called membership organizations related to recreation, sport, culture, art, community or professional practices.
Charities, Voluntary and Donation Organizations (CBOs, VBOs and DBOs)	Associations dedicated to promoting social assistance, business philanthropy and social service in health and education areas. They differ from previous ones by their intrinsic values of altruism, goodwill and community service.
Cooperative societies (CS)	Societies of people, with their legal form and nature, not subject to bankruptcy and constituted to provide services to members. Although controversial, their inclusion in the Third Sector group is already accepted in countries like Portugal and Brazil.
Faith-Based Organizations (FBOs)	Composed of churches and religious institutions acting in the holy faith interest.
Foundations	Private non-profit legal entities are established in foundations that carry out social activities related to science, research, health, and education. They usually work with public hospitals, universities, and others through agreements and contracts.
Non-Governmental Organizations (NGOs)	Organizations committed to civil society, social movements and social transformation. They differ from the first two groups because they seldom focus on their members and defend ideas to construct autonomy, equality, and participation.
Civil Society Organizations of Public Interest	Private non-profit legal entities active in the public interest and benefit, establishing partnership terms with the Public Power and commitments for annual accountability.

(OSCIPs)	Carry out specific activities stipulated by the law in education, health, social assistance, culture, food and nutritional security, sustainable development, volunteerism, economic and social development, etc.
Social Enterprises (SEs)	Companies that carry out social projects of public interest, filling the gaps left by the State, acting with commercial and profitable motivations.
Social Organizations (SOs)	Private organizations are made up of non-profit civil associations that are explicitly qualified to serve the public interest and to carry out social activities, projects and programs not necessarily instigated by the State. They work with education, health, culture, environment and scientific research to achieve the goals agreed upon in the management contract, whose accounting is annual.
Autonomous Social Services (SSAs) or System S	Entities instituted by law to provide assistance or education for professional categories. Contributions created by the Union maintain them. Although these non-profit legal entities are created or authorized by law and maintained through budget allocations or parafiscal contributions, they are not included in the Third Sector group by IBGE because they do not meet the criteria of voluntary organizations and cannot be freely constituted by any group of people. However, some authors consider them as TSOs.

Source: adapted from Cordery and Sinclair (2013), IBGE (2012), Luke et al. (2013), Rodrigues (1998) Lei No. 9.637 (1998), Lei No. 9.790 (1999), Câmara dos Deputados (2016) and Fux et al. (2017).

Appendix D. The Portuguese Third Sector

Table D.1 - Composition of the Third Sector in Portugal

Category	Definition
Associations	Formed either under private law and specific sections of the Civil Code or the Public Utility Statute. They can be associations of voluntary firemen, consumers, students, women, youth, immigrants, environmental activists, and leisure or cultural activities.
Cooperatives	Autonomous collective people, freely constituted, of variable capital and composition, that, through cooperation and self-help among its members, aim to satisfy their economic, social, or cultural needs and aspirations without profit. The following principles orient them: free and voluntary participation; democratic management by members; economic participation; autonomy and independence; promotion of education, training and information of its members and the general public; inter-institutional cooperation; and the care for the community. It can be constituted for acting with: consumers, commercialization, agriculture, credit, housing and building, production, handicrafts, fisheries, culture, services, education and social solidarity. There is no doubt regarding the consideration of cooperative associations (federations and confederations) as belonging to the Third Sector in Portugal, but there is some difficulty in considering all the existent cooperatives in the TSE sector due to not having specific information on profit distribution for their members. However, there is a consensus about including housing and social solidarity cooperatives as an NPI common core, i.e., TSOs.
Foundations	They are often associated with corporate social responsibility and result from social marketing strategies with tax exemption on profits invested in these fields. These institutions privilege investments, particularly in education, culture, and technology.
Holy House of Mercy	They have always been devoted to fulfilling all of the Mercy Works. Today, their activities broadly address social actions and provide health services. The Union of the Portuguese Holy Houses of Mercy is an umbrella organization that aims to represent the interests of these institutions.

Local Development Organizations (LDOs)	Operate mainly in rural areas to empower disenfranchised people and territories. The legal form of the LDO varies and can include public, for-profit and non-profit private entities.
Museums	Non-profit institutions of a permanent character, whether legally registered or not, and with an organizational structure that allows the accomplishment of a specific set of purposes, regardless of being public or private.
Mutualist Associations or Mutuals	They operate with an unlimited number of members, non-determined capital and non-defined duration to practice reciprocal aid among the members and their families' interests, essentially through membership dues, by the terms established in the code of mutualist associations. The main goals of mutualist associations are to grant social security and health benefits like pensions for handicapped, elderly, or survivors; other financial contributions in cases of illness, maternity, unemployment, accidents at work or professional diseases, or payments in case of death; preventive, curative, or rehabilitation medicine; and support in therapy charges. The umbrella organization representing these institutions' interests is the "União das Mutualidades Portuguesas" (UMP).
Non-Governmental Organizations (NGOs)	They are private non-profit organizations that maintain social, cultural, environmental, civic, or economic programs that benefit developing countries (e.g., cooperation for development, humanitarian assistance, help in emergencies, and protection and promotion of human rights). However, many of them operate in Portugal. In Portugal, there are three types of them: Non-Governmental Organizations of Environment (ENGO), Non-Governmental Organizations of Cooperation for Development (NGOD) and Non-Governmental Organizations of People with Disabilities (NGOPD).
Social Solidarity Private Institutions (IPSS)	Organizations are constituted without profit-making, and people's private initiative expresses the moral duty of solidarity and justice among individuals.

	The state or local public authorities do not administer them. They can pursue the following goals through the granting of goods and services: child, youth and support, social and community integration, protection of elderly and disabled citizens, health promotion and protection through preventive, curative and rehabilitative medical care, citizen education and professional training, and population housing problems. They can have one of the following original forms: social solidarity associations, social action voluntary associations, mutualist associations, social solidarity foundations, Holy Houses of Mercy and Institutes of Organizations or Institutions of the Catholic Church, Parochial and Caritas Diocesan and Parochial Social Centres. Therefore, the original organizations can acquire the statute of Private Institutions of Social Solidarity if they satisfy the requirements inscribed in law or submit a request to the appropriate body. And they can be grouped into unions of federations (district unions) and confederations (national associations). Under a management protocol, the State financially supports cooperation agreements and facilities devoted to social goals (i.e., social equipment). State support has evolved into a contract approach, by which the state pays an established fee for each beneficiary (also named user) an organization serves. Each social response has a specific cooperation protocol, and the values can vary according to proposed and offered responses.
House of People	They were instituted in all the parishes to provide social security, assistance, education, and culture. The Decree-Law no. 171 of 25 June 1998 equated them with the IPSS.
Religious Organizations and Social Centres	Catholic Church centres account for more than 50 per cent of the social welfare institutions financially supported by the state that provide social services. Still, they are not the only church in Portugal offering social support. It is the largest denomination. Priests must be leaders responsible for Portugal's social and parish centres. Moreover, priests are also in leadership roles in other IPSS and Holy Houses of Mercy.

Source: adapted from Almeida (2011), Carvalho (2010), Decreto-Lei No. 171 (1998), Franco (2005), Franco et al. (2005), Lopes et al. (2014), Nogueira (2007), Parente (2012), Salamon et al. (2012), Santos et al. (2014) and Segurança Social (2016a, 2016b).

Appendix E. Portuguese IPSS Exploratory Study

Table E.1 – Main findings of Exploratory Study with Portuguese IPSSs

Objective evaluated		**Highlights**
Regarding the containment measures due to pandemic (Effects and Impacts)	IPSS	Implementation of hygiene protection. Implementation of a contingency plan for suspected cases and confirmed. Suspension of face-to-face meetings. Reformulation of schedules and shifts. Reducing or suspending the services and/or social responses. Creating new services and social responses due to the pandemic. Reorganizing the teams and transferring resources from closed responses to other needs (food aid, either by delivery or increasing quantity served). Adoption of the work from home or lay-off for workers. Adaptation of social responses to remote operation, including videoconferences; periodic telephone calls; creation of digital platforms and adaptation of teaching materials to strengthen communication with users; and substitution of face-to-face activities, such as classes and recreational activities, with a compensation concern to isolation and lack of physical activity. Support to users in various tasks, such as: going to shops, pharmacies and health centres; helping with house cleaning and personal hygiene and therapeutic administration; articulation with external entities, public or private, either to collect donations; support with accommodation, health care primaries, among others; distribution of non-food goods; reinforcement of support psychosocial to users; delivery of personal protective material and the reinforcement of health care, which includes mount of nursing or other types of medical follow-up, COVID-19 testing and home rehabilitation service.
	Users	Reduction in the number of users in 77 per cent of surveyed TSOs. The major impacted group was the older people, followed by families, and people with mental illness, disabilities, and dependencies.

		The main reasons that affected users were isolation, loneliness, relational losses and sociability, wear, stress and anxiety, sadness, and fear. In the field of health was also signalled to worsen pre-existing mental or cognitive illness, regression of ability, locomotor and the general worsening of the health state. Economic difficulties also affected the users of IPPS, resulting from the transition to unemployment, increased professional instability, decreased income, lay-off and/or increased expenses resulting from the pandemic. In addition, the families felt the overcharge by suspension of social responses directed at children and young people (for school assistance), the elderly, people with addictions and people with disabilities. Domestic violence and lower access to distance learning by lack of equipment or lower capacity to access the technologies.
Difficulties for IPSS		Financial difficulties in providing social responses or buying EPI. Lack of specialized human resources and/or poor technical skills. Workers' exhaustion from dealing with the pandemic. Implementation of contingency plans. Maintenance of response capacity.
Mobilized Resources		Strategies adopted. Dedication of technical staff. Articulation with local health entities. Sharing of experiences with similar organizations. Logistical support of the local authorities.
Innovative Responses		Solidarity to mitigate the economic difficulties, digital exclusion, psychological malaise or regressions of users' cognitive abilities. Promoting the psychological well-being of employees or involving creative and/or technological solutions to compensate for impediments to their ability to answer. Anticipating problems or implementation of measures, such as the COVID-19 testing plans. Adaptation of activities to continue to be able to respond. Reinforcement of communication with users. Training of employees in a pandemic context.

	Creating partnerships and synergies to overcome the identified challenges and mitigate user impacts.
Additional needs pointed out by IPSSs to respond the COVID-19	Financial support compensates for the increase in costs by purchasing supplementary protection and sanitation materials. Better remuneration of workers. The hiring of more human resources. Improvement of the physical conditions of the institutions' spaces. Financial support compensates for families' income loss, allowing them not to give up the social responses IPSS provide. Through direct support to the IPSS in the reimbursements that households can assume, either through measures to support unemployment, VAT reduction on essential goods, and funds available to respond to difficulties in households' financial resources. Strengthening and improving the articulation of public health services with IPSS, reinforcing telemedicine, testing COVID-19, the free supply of equipment individual protection (EPI) or support in its acquisition, psychological support to users and workers and the improvement of communication and performance guidelines in context pandemic. Better institutional articulation by strengthening the relationship with the Social Security Institute, other Estate municipalities and/or local administration, including creating more effective communication channels, more assertive transmission guidelines and sharing good practices. More significant support and technical, managerial, logistical and technological follow-up, simplified processes and administrative procedures, more effective supervision and greater cooperation in the services provided. Increasing the number of human resources in the sector and improving their management through training and capacity building, including programs promoted by employment centres and business associations, training of managers and workers, and specific training to combat COVID-19. Creation of human resources grants and the possibility for the State to provide temporary human resources to supply specific needs in cases of contagion of employees, the importance of rethinking the guidelines of the cooperation agreements concerning human resources, and revising its legislation, including the regulation of the overtime bank.

	Greater appreciation of professionals in the sector and their dedication, namely through the review of salary scales - including equating to the public sector and career equity - and greater protection of rights and monetary compensation for those who worked harder during the pandemic. Greater appreciation of the sector, including recognising the role and importance of IPSS for society and the economy national law and revising the legislation to clarify the relationship with the Estate better.
Internal Strategies and Measures pointed out by the IPSS	Implementation of greater cooperation and networking among IPSSs. Adaptation of the social responses provided in the new situation experienced. Articulation with external entities and greater attention to governmental support measures to the sector. Strengthening of contingency plans. Promoting the continuous training of technicians and other workers.

Source: adapted from Bragança et al. (2021).

Appendix F. Crisis Management Approaches

Figure F.1 – Summary of literature review on crisis management approaches

Author	Contributions to research	Methodology
Jaques, T. (2010)	Issue and Crisis Management Relational model explores crisis management activities such as clusters of related and integrated activities. It is a cyclical construct.	Conceptual research
Frybert, B. (1995)	Algorithm for crisis solutions emphasizing strategy revitalization.	Explanatory research
Mitroff, I. I.; Pauchant, C. & Shrivastava, P. (1988)	The system approach to crisis management uses a process model that identifies phases necessary for effective crisis management from a process standpoint.	Empirical research
Pearson. Ch. M.; Clair, J. A. (1998)	A descriptive model of the crisis management process and multidisciplinary approach to crisis management research.	Explorative research
Sahin, S.; Ulubeyli, S.; Kazaza, A. (2015)	The crisis management process activities highlight the importance of warming signals detection. The authors define some other approaches to crisis management.	Exploratory research
Pearson. Ch. M.; Mitroff, I. I. (1993)	A crisis management framework is a process leading to organizations' crisis preparedness. The stakeholders' roles are highlighted too.	Explorative, conceptual research
Pollard, D.; Hotho, S. (2006)	Highlighting a strategic crisis management position with a scenario planning process provides a mechanism for managing future crises.	Exploratory, conceptual research
Shrivastava, P.: Mitroff, I. I. (1987)	Description of corporate crisis and examines the strategies for dealing with it, besides the crisis management team role.	Exploratory, empirical research
Shrivastava, P.: Mitroff, I. I.; Miller R. M.; Miglani, S. (1988)	A conceptual framework for understanding industrial crises. Organizations must minimize their destructive potential; therefore, the impact on stakeholders is evident.	Exploratory, empirical research

Spilan, J. E. (2000)	It the necessity to develop strategies for proper decision-making before, during and after a crisis occurs, proposing two models of the crisis management process.	Empirical, exploratory research
Valackiene, A. (2011)	The conceptualisation of the crisis management model concentrates on individuals' social identification and perspective of communication.	Conceptual research

Source: Adapted from Vašíčková (2019, p. 64).

Appendix G. Interview Protocol

Table G.1 - Interview Protocol

Question	Interview Protocol
1	How long have you been working for the organization?
2	What is your current position in this organization?
3	How long have you been working in your current position?
4	Could you describe the main responsibilities that you have in your current position?
5	What are the main activities, objectives or goals of the organization?
6	What are the main social responses and beneficiaries of these actions?
7	What are the main funding sources for these actions?
8	What were the social or economic effects and impacts, positive or negative, caused by the COVID-19 pandemic in the organization's operation?
9	Was the organization prepared to deal with these effects and impacts regarding operational infrastructure, processes, systems, statutes, teams and training?
10	Did the organization have processes for early warning verification, internal control and risk management systems, emergency response plans, crisis management, or others?
11	What were the main changes adopted by the organization to remain operational during this pandemic period regarding processes, statutes, systems, human, financial and physical resources, plans, strategies, technologies, and innovations, among others?
12	What did the organization do to maximize the positive social impacts on beneficiaries?
13	What did the organization do to minimize the negative social impacts on beneficiaries?
14	What were the main changes adopted by the organization that will remain after the period of this pandemic?
15	Which adopted changes will be abandoned?
16	Is there any change that will be developed or implemented?
17	What learning would you like to share with other managers or leaders of Third Sector organizations?
18	Would you like to say something more about this topic?

Source: Elaborated by author.

Appendix H. First Block of Content Analysis Coding Tables

Table H.1 – Coding for the first block of the interview protocol

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
1	How long have you been working for the organization?	Link with the Organization	Organization time	Working time	-	Questions for the interviewee identification with the organization
				Organization trajetory	-	
2	What is your current position in this organization?		Occupation	-	-	
3	How long have you been working in your current position?		Current occupation time	-	-	
4	Could you describe the main responsibilities that you have in your current position?		Functional responsibilities	-	-	
5	What are the main activities, objectives or goals of the organization?	Organizational goals	Organizational activities	-	-	Appe (2015) Bagnoli and Megali (2011) Connolly and Hyndman (2004) Epstein and McFarlan (2011) Freund (2005) Lecy et al. (2012) Moxham and Boaden (2007) Ramadan and Borgonovi (2015) Richard et al. (2009) Shier and Handy (2016)
			Organizational goals	-	-	
			Organizational objectives	-	-	

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
6	What are the main social responses and beneficiaries of these actions?	Social responses	-	-	-	Almeida (2011) Apoio Às Respostas Sociais (2021) Bragança et al. (2021) Mbazzi et al. (2021) NOVA SBE (2020) Segurança Social (2016a, 2016b)
		Types of beneficiaries	Beneficiary	-	-	Andrade (2018) Bagnoli and Megali (2011) Brown and Moore (2001) Davies and Dart (2005) Mansuri and Rao (2004) Mazzei et al. (2020) Morgan (2013) Previtali et al. (2020) Salamon and Sokolowski (2016a) Shiva and Suar (2012)
			Client		-	Arvidson and Lyon (2014) Chen and Graddy (2010) Gajewski et al. (2011) Jeong and Kearns (2015) J. Nicholls et al. (2012) Molecke and Pinkse (2017) Moxham (2014) Shier and Handy (2016) Til (2009)
			Participant		-	Davies and Dart (2005)
			User		-	Anheier (2010) A. Nicholls (2018) Campos et al. (2015) Davies and Dart (2005) Gentry et al. (2018) Gilchrist and Simnett (2019) Manville and Broad (2013) Mazzei et al. (2020) Moreno-Albarracín et al. (2020) Scholey and Schobel (2016)

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
7	What are the main funding sources for these actions?	Funding resources	Types and representation	-	-	Allain-Dupré et al. (2020) Appe (2015) Arvidson and Lyon (2014) Bragança et al. (2021) Cacheda (2018) Charity Commission (2010) Clifford and Mohan (2016) Escudero (2020b, 2021) Franco (2005) França et al. (2015) Hao et al. (2020) Hutton et al. (2021) Johns Hopkins Center for Civil Society Studies (2010) Mbazzi et al. (2021) Melo (2020) NOVA SBE (2020) Phillips and Hebb (2010) Salamon et al. (2009) Salamon et al. (2012) Salamon and Sokolowski (2016b) Searing et al. (2021) Segurança Social (2016a, 2016b)

Source: Elaborated by author.

Appendix I. Second Block of Content Analysis Coding Tables

Table I.1 – Coding for the second block of the interview protocol

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
8	What were the social or economic effects and impacts, positive or negative, caused by the COVID-19 pandemic in the organization's operation?	Lockdown (1)	Global economic effects - Organizations reducing or shutting down their production and activities (1.1)	Global economic effects and Impacts (1.1.1)	Unemployment or income reduction, including unpaid leave (1.1.1.1)	Kang et al. (2020) Mbazzi et al. (2021) Rigotti et al. (2020) Rosencrans et al. (2021) Rumas et al. (2021) Sorribes et al. (2021) Theis et al. (2021)
					Job maintenance (1.1.1.2)	
				Specific economic effects and impacts on TSOs (1.1.2)	Revenues declining (1.1.2.1)	Bragança et al. (2021) Independent Sector (2020) Meyer et al. (2021) Mobiliza (2020) NOVA SBE (2020)
					Costs increasing (1.1.2.2)	Bragança et al. (2021) Independent Sector (2020) Meyer et al. (2021) Mobiliza (2020) NOVA SBE (2020)
					Cash flow decreasing (1.1.2.3)	Bragança et al. (2021) Independent Sector (2020) Meyer et al. (2021) Mobiliza (2020) NOVA SBE (2020)
					Interruption of ongoing projects, activities, services, social responses and partnerships (1.1.2.4)	Bragança et al. (2021) Fiorelli and Gafforio (2020) Independent Sector (2020) Melo (2020) Mobiliza (2020) NOVA SBE (2020)
					Suspension of contract payments (1.1.2.5)	Bragança et al. (2021) Fiorelli and Gafforio (2020) Independent Sector (2020) Melo (2020) Mobiliza (2020) NOVA SBE (2020)
					Increase in funding (1.1.2.6)	Hutton et al. (2021) Searing et al. (2021)
					Governmental benefits and financial aid (1.1.2.7)	Hao et al. (2020) Pavlatos et al. (2021)
					Increase in fundraising (1.1.2.8)	Escudero (2020b, 2021) Searing et al. (2021)
					Adaptation in financial execution (1.1.2.9)	
					Financing maintenance (1.1.2.10)	

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
8	What were the social or economic effects and impacts, positive or negative, caused by the COVID-19 pandemic in the organization's operation?	Lockdown (1)	Global economic effects - Organizations reducing or shutting down their production and activities (1.1)	Global social effects and Impacts for everyone, mainly on TSOs and their beneficiaries (1.1.3)	Substantial threat to the attainment of SDGs (1.1.3.1)	Ogisi and Begho (2021)
					Increase in inequality and marginalization (1.1.3.2)	Allain-Dupré et al. (2020) Ashford et al. (2020) Clulow et al. (2020) Kang et al. (2020) Sharifi and Khavarian-Garmsir (2020)
					Impact on livelihoods and food security (1.1.3.3)	Kesar et al. (2021)
					Increase in housing vulnerability and decrease in life quality standards and mental and physical health of vulnerable people (food security, education, health, access to medication, violence etc.) (1.1.3.4)	Bragança et al. (2021) Cox (2020) Cheshmehzangi (2021) García-Fernández et al. (2021) Mbazzi et al. (2021) Medina and Azevedo (2021) Pettinicchio et al. (2021) Rosencrans et al. (2021) Rumas et al. (2021) Steptoe and Di Gessa (2021) Theis et al. (2021)
					Uncertainty about the future (1.1.3.5)	

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
8	What were the social or economic effects and impacts, positive or negative, caused by the COVID-19 pandemic in the organization's operation?	Lockdown (1)	Global social effects - Reducing people interaction (1.2)	Global social effects and impacts on everyone (1.2.1)	Loneliness (1.2.1.1)	Kayis et al. (2021) Rumas et al. (2021)
					Mental health problems (fear, depression, post-traumatic disorders, anxiety, even suicide) (1.2.1.2)	Bragança et al. (2021) Brooks et al. (2020) Cheng et al. (2021) Holmes et al. (2020) Mazza et al. (2020) Mbazzi et al. (2021) Serafini et al. (2020) Torales et al. (2020) Xiong et al. (2020)
					Exhaustion and fatigue (1.2.1.3)	J. A. T. da Silva (2021)
				Specific social effects and impacts on TSOs (1.2.2)	Cancelled or suspended face-to-face meetings (1.2.2.1)	Bragança et al. (2021) NOVA SBE (2020)
					Decrease in volunteering (1.2.2.2)	Mobiliza (2020) NOVA SBE (2020)
					Increase in technical volunteering (1.2.2.3)	
					Loss of confidence (1.2.2.4)	
				Global operational effects and impacts on everyone (1.2.3)	Looking for other collaboration forms (1.2.3.1)	Bragança et al. (2021) Rigotti et al. (2020) Saide and Sheng (2020) Sorribes et al. (2021) Urien et al. (2019)
					Working from home (1.2.3.2)	Abulibdeh (2020) Bragança et al. (2021)
					Leading digital transformation (1.2.3.3)	Abulibdeh (2020) Appio et al. (2021) Babu et al. (2020) Hacker et al. (2020)
				Specific operational effects and impacts on TSOs (1.2.4)	Difficulty communicating with the public service (1.2.4.1)	Mobiliza (2020)
					Reorganising the teams (1.2.4.2)	Bragança et al. (2021)
					Increase in visibility and followers (1.2.4.3)	
					Adaptation in existing organizational processes (1.2.4.4)	
					Development of new organizational processes (1.2.4.5)	
					Investment in online marketing (1.2.4.6)	A. Huang & Jahromi (2021)
					Investment in internal and external communication (1.2.4.7)	Al-Dabbagh (2020) Hao et al. (2020) Hutton et al. (2021) Mobiliza (2020)

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
8	What were the social or economic effects and impacts, positive or negative, caused by the COVID-19 pandemic in the organization's operation?	Social welfare (2)	Global social effects - Increase in social vulnerability (2.1)	Specific social effects and impacts on TSOs (2.1.1)	Adjustments in the services offered (2.1.1.1)	Bragança et al. (2021) Cardona and Campos-Vidal (2019) Fiorelli and Gafforio (2020)
					Increase in existing social demands (2.1.1.2)	Meyer et al. (2021)
					Increasing expenses associated with food (2.1.1.3)	NOVA SBE (2020)
					Demanding new services and social responses (2.1.1.4)	Bragança et al. (2021)
			Global social effects – Workers (2.2)	Specific negative impacts on people working in TSOs (2.2.1)	Lack of specialized human resources (2.2.1.1)	Bragança et al. (2021)
					Work overloading (2.2.1.2)	Bragança et al. (2021) Mobiliza (2020)
					Instability in the team (2.2.1.3)	
					Afraid of dismissing (2.2.1.4)	
					Balancing work with family life (2.2.1.5)	
				Specific positive impacts on people working in TSOs (2.2.2)	Positive engagement and involvement of the team (2.2.2.1)	Bragança et al. (2021) Mobiliza (2020)

Interview Protocol		Literature Review				
Number	**Question**	**Dimensions**	**Categories**	**Themes**	**Subthemes**	**Authors**
8	What were the social or economic effects and impacts, positive or negative, caused by the COVID-19 pandemic in the organization's operation?	Health care (3)	Global health effects - Increasing contagion (3.1)	Global health effects and impacts on everyone (3.1.1)	Increase in hospitalization and death risks (3.1.1.1)	Rigotti et al. (2020) Sorribes et al. (2021)
					Increase and spread of Covid-19 cases (3.1.1.2)	
				Global social effects and impacts on everyone (3.1.2)	Health staff working physically and emotionally impacted (3.1.2.1)	Q. Liu et al. (2020) Rigotti et al. (2020) Sorribes et al. (2021)
					Inequality and marginalization in access to health treatments (3.1.2.2)	Marvaldi et al. (2021) Olagunju et al. (2021) Thatrimontrichai et al. (2021)
			Global supply chain effects - Shortage of basic and essential protection equipment (3.2)	Global economic and operational effects and impacts on everyone, including TSOs (3.2.1)	Issues surrounding protective and health supplies, including difficulties in acquiring them (3.2.1.1)	Allain-Dupré et al. (2020) Ashford et al. (2020) NOVA SBE (2020) Ruiz & Stupariu (2021) Sharifi & Khavarian-Garmsir (2020)
			Global operational effects - Protective measures (3.3)	Specific operational effects and impacts on TSOs (3.3.1)	Difficulty in implementation of contingency plans (3.3.1.1)	Bragança et al. (2021)
					Implementation of contingency plan (3.3.1.2)	Bragança et al. (2021)
					Hiring health professionals or consulting (3.3.1.3)	

Source: Elaborated by author.

Appendix J. Complementary Excerpts from the Interviews

Table J.1 – Coding for the second block of the interview protocol

Subsection	Excerpt from interview
4.2.2.12. Increase in inequality and marginalization	*"It was a very uncertain time. And what did we do? At the beginning of the pandemic, we met with the entire team to establish how the organization could be helpful during the pandemic. It emerged: we are going to bring information to the families of people with disabilities on how they can work with their child during the pandemic because institutions have closed; now everyone is at home, and families, many of them, are not used to it; and we are going to run a campaign to get basic food baskets and hygiene kits for these families; and so on. Some ideas were created." (Interview, B03)*
	"We have at least 30 per cent of them who don't have access to the internet, you see? So, we gave some tablets with the internet." (Interview, B06)
	"The second is data production and knowledge systematization. We started to map everything happening and even in partnership with several organizations. And we created a website, which we used to post everything there. And that was available to everyone. We created." (Interview, B08)
	"There was the creation of the Emergency Health Fund, which was created in record time, in about five days. The fund consisted of raising funds to allocate to philanthropic hospitals, i.e., SUS support networks." (Interview, B11)
	"After situations that were exposed to us, individually, we analysed and responded to them. Because parents stayed with their children at home, some situations were already precarious that got worse, so we had to look into these issues as well; we had to give some support, especially to parents who had their children at home and could not go shopping, for example. We also support them; we take some meals to these people's homes." (Interview, P05)
	"Actually, the families were not even prepared to ask for help. This is an extremely delicate situation for these people. We are more careful in receiving these dear ones and in the way we respond and in the way we expedite them. We feel that they are people who are even more vulnerable and sensitive than those usual requests we already used to receive." (Interview, P13)

Source: Elaborated by author.

Subsection	Excerpt from interview
4.2.2.18. Communication and dialogue with the government	*"The money transferred by the government, per year, for purchasing school supplies is 20 thousand reais. The SUS consultation today is in 17 reais. We also defend the rights of people with disabilities, and we have around 203 thousand people assisted monthly to advise on protecting their rights. And we still have 370 thousand people assisted in the health area daily; 149 thousand people assisted in the area of special schools daily, and approximately 50 thousand people helped in specialized educational treatment. In addition, our network provides a monthly service to 990 thousand of people. And the government has no idea of our service, of an institution 60 years old and with this scope." (Interview, B02)*
	"The other day, Eliane Brum wrote 'Doente de Brasil' some time ago. The text she wrote, which I think, is this: "We are in a country that is also hurting us in political and social issues, which is going against what we believe. So, at the same time, extra anxiety for the moment and the political context we live in today. So, I mean, it is quite difficult. Brazil, I say, is not a country for amateurs. Because it's not, it is crazy for us to think. So, I think the context. Suppose we had a context of support. When we look at the president, ministers and everything, we say: No, we will get out of this." (Interview, B10)
	"If you take the issue of buying food for farmers, unfortunately very much defeated by the myopic vision of the government." (Interview, B13)
	"We are part of the civil society campaign for basic income, and we put pressure at the beginning because the government wanted to give 200 reais, so there was a lot of pressure on the Congress, then, it went to 600 euros; and there was that modality for single mothers. We are now in the campaign for basic income, which is in plenary debate." (Interview, B13)

Source: Elaborated by author.

Subsection	Excerpt from interview
4.2.2.18. Communication and dialogue with the government	*"The last administration in Rio de Janeiro was significantly damaged to our cause. It was a management that, unfortunately, did not work. But then, if we look at the Municipal Council in Rio de Janeiro, culture is devalued when we look at the financial support even to the cultural sector. So, we suffer from some prejudices. And this is entirely distant from the management of the organization. And then, we faced four years of annual reduction in transfers and unplanned ones; i.e., it is very short notice. We knew that that year, the secretariat would not be able to honour that transfer. I go in large numbers. The budget: 30 million a year. Initial transfer forecast: 16 million, which was 12, which was eight, which was four, which was two, which was nothing. In 2019, the first management cycle of the government ended those five years of the contract. That year, the City Hall signalled that it did not have the budget to maintain the management and fulfil that contribution from the transfer. Then, it was a movement in the City Hall to change the management. There was a proposal. There was a publication of a public notice for a management concession. In other words, it would cease to be a management contract model and become a model of Onerous Concession. But it would be a model that foresaw a projection of significant commercial exploitation of the equipment, which opened the possibility of companies with profiles that did not have this nature of culture management of private companies. Then this generated a great movement of civil society councils. The area spoke up, and the councils pronounced. The associations spoke against what the City Hall was doing to avoid mischaracterizing. That caused such a big mess that the City Hall took that story off the air. And it was proposed to our organization that we extend the contract for another year. That is an amendment of one more year, supported by an advisory law, which is not the SO Law. The SO Law is very objective, with questions two plus two plus one. So, we understood that there was this possibility, yes, okay. At that time, the organization wondered what to do. So, on that occasion organization asked itself what our commitment to society was and what to do to say that we would disagree. There would be no one to take over under those conditions to make a transition. It was a reflection upon reflection, Board meetings, on top of the decisions. The organization is an institution that meets all the requirements for the composition of councils. So, it is the Board of Directors, Supervisory Board, and Advisory Board. It was a meeting with everyone to understand what to do, what was safe, and what wasn't. And we chose, still with butterflies in our stomachs as managers and directors, to take on another year, uncertain whether it would be enough time for the city hall to reverse the scenario and, in fact, publish a call consistent with the museum and everything else. It did not surprise us, but it continues to frustrate us that the city government did not meet the deadlines it should have, so it was a smooth process for competitors. Then, a public notice was published for the management contract model unique, without transfer from the city hall. There is no such thing, the management contract provides for a transfer, and then the transfer from the City Hall is one real! That is written in the public notice in our contract; this was published. The only organization participated because other institutions also registered to participate, and there was a call for interest before publication. And to our surprise, it was published and considered a transfer natural, that is, what they did from one year to the next; it will not be a concession, as we have no resources here and such, but we are going to make a management contract with the transfer. Of one real!" (Interview, B09)*

Source: Elaborated by author.

Subsection	Excerpt from interview
4.3.3. Crisis Incident Dimension	*"We stopped and reformulated all projects. Well, that is what you said, to rethink our methodology. Until then, many of our projects were carried out in person, but with the pandemic, it cannot be that way anymore. How is it going to be? We also realized that we would have to adapt our methodology to what was to come without being sure what it would be, but open to listening to partner companies and having the flexibility and agility necessary to fit into this new context. Thus, the campaign 'This is a moment of the union' was born." (Interview, B03)*
	"In March, we were starting to step on the accelerator from the point of view of this strategy. And the pandemic arrived. So, getting into your questions a little bit brutally impacted our strategy. So much so that what we did, we started to understand a little of the scenario a few days later. We will have to put the original planning track on hold. We will have to hold the bulk of that, except for one thing that ended up walking, for example, that went on during the pandemic. And we focused a lot there and communicated the initial strategy until building the medium- and long-term plan." (Interview, B07)
	"There were also meetings to reorganize the organization's strategic planning to change the planning because what had been planned before could not be executed. The idea was that they did an emergency strategic planning and could change their thinking and the goals for that year and the next." (Interview, B14)
	"We, normally, in our activity plans, we have just made an activity plan for the next year, when we already foresee this. In our activity plans, we always foresaw the possibility of not all projects performing, not all activities performing. Therefore, we always had some contingency in each activity plan. Now, for a pandemic scenario, we never think. Neither with this dimension." (Interview, P03)
	"I am currently on the Organization's Strategic Plan team in Portugal. I am responsible for the campaign that we promote regarding COVID-19. At this moment, I am already responsible for the international unit as well." (Interview, P15)

Source: Elaborated by author.

Subsection	Excerpt from interview
4.3.4. Post-Crisis Dimension	*"We feel that the important thing is working a little closer. I think it is even a cultural issue. I think the partnership here is vital. For example, the advice I gave was more solidarity among everyone because here, nobody is a competitor to anyone. We are all aiming for the same cause: supporting people. And I think that sometimes solidarity is needed a little bit. We had an excellent example here because when the outbreak started in the nursing home, we did not have enough equipment to respond, and we would close on the weekend. We knocked on the door of Santa Casa of Amadora, who immediately gave us the material needed. This solidarity between institutions is critical. We do not practice it daily, and solidarity at this time, I think, is what benefits everyone. If we show solidarity and support each other, we all go through the same problems, some more than others, because some are smaller than others, but I think that solidarity among all is essential. I think it creates networks, and networks are essential. They exist, but sometimes solidarity is not practised very much. We are in this area of social solidarity, and sometimes we work very closely." (Internet, P05).*

Source: Elaborated by author.

Appendix K. Third Block of Content Analysis Coding Tables

Table K.1 – Abductive Content Analysis of the Question 9 from Interview Protocol

Crisis Management Process					Brazilian TSOs																Portuguese TSOs																	TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Preparedness	Strategy and Risk Integration	Strategic planning	Integrated strategic planning with the crisis management (the short-term process during a crisis) by SWOT analysis results	Motoc (2020) Spillan (2003)																																			
		Risk management	Integrating risk management with the crisis management, through risk assessment of crisis antecedents, incidents and consequents	Coombs and Laufer (2018) Spillan (2003)																																			
		Organizational culture	Decentralized power structure	Motoc (2020)				x	x						x		x	x		x	38%	x					x		x	x		x	x	x		x	x	56%	47%
			Creative and innovative environment	A. Huang and Jahromi (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
	Process Planning	Process planning	Planning of crisis management process	Coombs and Laufer (2018) Jaques (2007) Ruiz and Stupariu (2021) Spillan (2003) Wardman (2020)																																			
		Responsibilities	Establishing process ownership, roles and responsibilities	Jaques (2007)																																			
	Infrastructure and Manuals	Documentation	Check-lists and documentation	Jaques (2007)																																			
		Systems and resources	Equipment and systems	Jaques (2007)																																			
			War rooms	Jaques (2007)																																			
			Material in general	Jaques (2007)																																			
			Logistic resources	Jaques (2007)																																			
		Communication plans	For stakeholders	Jaques (2007)																																			
			For media relations	Jaques (2007)																																			
	Training and Simulation	Training	Training and table-top exercises	Jaques (2007)																																			
		Simulation programs	Testing and simulation programs	Jaques (2007)																																			

Source: Elaborated by author.

Table K.2 – Abductive Content Analysis of the Question 10 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Prevention	Early Warning Scanning	Auditing	Audits	Jaques (2007)																																			
		Viewing	Preventive maintenance	Jaques (2007)																																			
			Social and environmental scanning	Jaques (2007)																																			
		Issue monitoring	Leadership surveys	Jaques (2007)																																			
			Media content analysis	Jaques (2007)															x		6%																			3%
			Public opinion surveys	Jaques (2007)							x	x									13%																			6%
			Legislative trend analysis	Jaques (2007)	x	x	x	x	x	x	x	x	x	x	x	x	x	x		x	94%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	97%
			Trade association participation	Jaques (2007)																																			
			Conference attendance	Jaques (2007)																																			
			Monitoring key websites	Jaques (2007)	x	x	x	x	x	x	x	x	x	x	x	x	x	x		x	94%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	97%
			Chat group analysis	Jaques (2007)	x	x	x	x	x	x	x	x	x	x	x	x	x	x		x	94%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	97%
		Antecipatory management	Literature review	Jaques (2007)								x		x							13%																		6%
			Future studies	Jaques (2007)								x		x							13%																		6%
	Issue and Risk Management	Issues monitoring and risks treatment planning	Action plan for previously evaluated risks: identification, prioritization and mitigation	Coombs and Laufer (2018) Jaques (2007) Spillan (2003)									x								6%				x	x												13%	9%
	Crisis Team	Core Crisis Management Team	Establishing a core crisis management team (*) 'Core' included by thesis author	Based on: Al-Dabbagh (2020) Hao et al. (2020) Pavlatos et al. (2021) Nathanial and Van der Heyden (2020)																																			
	Emergency Response	Documentation	Operating Procedure (SOP) Contingency Plan Disaster plan	Hao et al. (2020) Jaques (2007) Spillan (2003)	x									x							13%				x	x												13%	13%
		Choice of crisis infrastructure	Systems and resources selection	Al-Dabbagh (2020) Jaques (2007)																																			
		Adjustment in training	keeping the crisis management team in continuous training	Jaques (2007) Pavlatos et al. (2021)																																			

Source: Elaborated by author.

Table K.3 – Abductive Content Analysis of the Question 11 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Crisis Recognition	Objective risk assessment	Monitoring and analysing its dimensions and manifestations, determining its causes and aims and adopting methods to deal with it	Al-Dabbagh (2020) Al Eid and Arnout (2020) Dungey et al. (2020) Hao et al. (2020) Jaques (2007) Motoc (2020) Nathanial and Van der Heyden (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Seek professionals or consultants specialized in the topic of the crisis		x									x							13%			x	x	x	x	x		x	x	x	x		x			63%	38%
			Conducting continuous and dynamic risk assessments	Spillan (2003) Coombs and Laufer (2018) Wardman (2020)									x								6%				x	x													13%	9%
	Crisis Strategy	Strategy review and action planning review	Updating SWOT analysis, adapting the strategy to solve it and presenting multiple scenarios that will work, choosing the action plan that will be put in place, reviewing it always necessary, based on objective risk assessments	Al-Dabbagh (2020) Al Eid and Arnout (2020) Dungey et al. (2020) Hao et al. (2020) Jaques (2007) Motoc (2020) Nathanial and Van der Heyden (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Crisis communication strategy	Communication of the crisis management strategy	Hao et al. (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Indicate that the battle has started	Jaques (2007) Nathanial and Van der Heyden (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Emergence response activation	Definitive Operating Procedure (SOP) Definitive Contingency Plan Definitive Disaster plan (*) 'Definitive' included by thesis author	Based on: Hao et al. (2020) Jaques (2007) Spillan (2003)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Establishing a definitive crisis management team for incidents and appointing a team leader (*) "Definitve" included by thesis author	Based on: Al-Dabbagh (2020) Hao et al. (2020) Pavlatos et al. (2021) Nathanial and Van der Heyden (2020)	x				x					x			x				25%																		13%
			Committing to activation protocols	Hao et al. (2020) Jaques (2007)																																				
			Effective mechanisms for call-out	Jaques (2007)																																				
			Backups availability	Jaques (2007)																																				
			Systems redundancy	Jaques (2007)																																				

Source: Elaborated by author.

Table K.4 – Abductive Content Analysis of the Question 11 from Interview Protocol

Crisis Management Process					Brazilian TSOs																		Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Crisis Leadership	Team leadership	Giving clear, coherent, concise and comprehensive direction, emphasizing efficacy and responsibility	Wardman (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Leading as an example	Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Delegating authority and decentralization	Al-Dabbagh (2020) Motoc (2020)	x	x		x	x	x					x		x	x		x	56%	x					x		x	x		x	x	x		x	x	56%	56%
			Providing information, advisory council, and follow-up to the Crisis Management team	Al Eid and Arnout (2020) Nathanial and Van der Heyden (2020)	x				x					x			x				25%																		13%
			Keeping the rest of the team looking ahead at exit and post-crisis	Nathanial and Van der Heyden (2020)	x		x			x	x	x	x	x	x	x				x	63%							x					x				x	19%	41%
		Decision-making	Efficiently, quickly and resilient decision-making, prioritizing collective good	Al-Dabbagh (2020) Nathanial and Van der Heyden (2020) Thürmer et al. (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Stakeholder management	Strengthening relationships with the board	Hutton et al. (2021) Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Improving relations with external stakeholders and keeping them up to date regarding the purpose and results expected, work scenarios and outcomes realized, and the contingencies resourced	Jaques (2007) Hao et al. (2020) Nathanial and Van der Heyden (2020) Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Corporate communication	Creating or enhancing effective digital management and online internal and external communication systems	Al-Dabbagh (2020) Hao et al. (2020) Hutton et al. (2021) Mobiliza (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Altering messaging to extend the audience and involve community members	Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Media response	Corporate reputation (antecedents and consequents evaluation)	Jaques (2007) Coombs and Laufer (2018)																																			
		Damage mitigation	Apologies and damage compensation	Jaques (2007) Coombs and Laufer (2018)																																			

Source: Elaborated by author.

Table K.5 – Abductive Content Analysis of the Question 11 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																		TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Organizational Management - Public affairs	Governmental subsidies and support	Seeking financial aid from the government agencies, including for health protocols	Hao et al. (2020) Pavlatos et al. (2021)		x		x					x								19%				x	x		x		x		x	x	x		x	x	56%	38%
			Seeking operational aid from the government agencies (information, guidance, materials, equipment)		x	x		x		x	x		x	x		x	x				56%			x	x	x	x	x		x		x	x	x	x	x	x	75%	66%
			Asking for a grace period on tax payments	Pavlatos et al. (2021)																																				
			Requesting for employment subsidy for employees due to shifting work, such as lay-offs	Bragança et al. (2021) Fiorelli and Gafforio (2020) Hutton et al. (2021) Independent Sector (2020) Melo (2020) Pavlatos et al. (2021)									x								6%				x	x				x									19%	13%
			Demanding for low-interest bank loans with low-interest rates and extended payment period	Pavlatos et al. (2021)																																				
			Reduction on VAT (or other taxes) over products and services	Pavlatos et al. (2021)																																				
		Advocacy	For public policy change with local and state governments on behalf of the users	Hutton et al. (2021)	x	x			x		x					x	x				38%							x			x	x	x		x		x	38%	38%
			Demanding immediate and effective measures from political leaders, such as the approval of fundamental emergency laws, the construction of field hospitals, the purchase of equipment etc.	Escudero (2020b, 2021)	x	x			x		x						x				31%							x			x	x	x		x		x	38%	34%
			Supervising the adequate execution of the Government's resources allocated to the pandemic	Escudero (2020b, 2021)							x						x				13%												x				x	13%	13%
			Inform the users regarding the pandemic's impact and government response	Hutton et al. (2021)	x	x			x		x						x				31%			x	x	x	x	x	x	x	x	x	x	x	x	x	x	88%	59%
			Regarding TSOs importance to public agents and legislators directly responsible for the budget impasse and its transfer	Searing et al. (2021)		x			x		x						x				25%	x			x	x	x	x			x	x	x	x	x	x	x	75%	50%

Source: Elaborated by author.

Table K.6 – Abductive Content Analysis of the Question 11 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Organizational Management - Marketing	Marketing intelligence	By data analysis via information technology, artificial intelligence and digital media tools	A. Huang and Jahromi (2021) Pavlatos et al. (2021)																																					
		Online Marketing	Offering social products and services	A. Huang and Jahromi (2021)	x	x	x		x	x			x			x		x	x		56%	x	x	x	x	x	x	x		x			x	x		x	x	75%	66%
	Organizational Management - Supply Chain	Procurement and distribution optimization	Flexibility for managing inventory, information sharing and using Enterprise Resource Planning (ERP) or smart systems	A. Huang and Jahromi (2021)	x	x	x	x	x	x				x	x						50%	x	x		x	x				x		x	x	x		x	x	63%	56%
			Donation of logistic services from supplies and companies											x	x			x	x		25%	x	x		x	x	x	x	x	x	x	x	x	x	x	x	94%	59%
			Donation of pandemic prevention materials from supplies and companies											x			x	x			19%	x	x		x	x		x		x		x	x	x		x	x	69%	44%
	Organizational Management - Finance	Cash flow management	Applying self-save strategies to ensure and monitor cash flow and critical resources, mainly when the resources come from governmental reimbursements	Hao et al. (2020) Nathanial and Van der Heyden (2020) Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Transferring resources from closed or suspended responses to other needs	Bragança et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Selling assets to provide cash	Searing et al. (2021)																														x				6%	3%
		Reducing costs	Reduce non-essential costs and non-emergency maintenance services	Hao et al. (2020) Pavlatos et al. (2021) Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Partnerships with suppliers and stakeholders	Obtaining discounts on supplies and pandemic-prevention materials	Hao et al. (2020)	x	x	x	x	x	x			x	x	x		x	x			69%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	84%
		Improvement in financing	Receiving flexible operating grants from private funders	Hutton et al. (2021)			x	x	x	x	x	x	x	x	x		x	x		x	75%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	88%
			Establishing new terms for new resources received	Nathanial and Van der Heyden (2020)			x	x	x	x	x	x	x	x	x	x	x	x		x	81%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	91%
			Obtaining a line of credit or doing reserves	Searing et al. (2021)		x															6%																		3%
			Searching for new funding sources	Searing et al. (2021)	x	x	x	x	x	x			x	x	x	x	x	x		x	81%	x	x	x	x	x	x	x	x	x	x	x	x		x	x	94%	88%
			Adopting revenue portfolio diversification	Searing et al. (2021)	x	x	x		x	x			x	x	x	x	x	x		x	75%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	88%
			Creating and improving fundraising campaigns for emergency aid	Escudero (2020b, 2021) Searing et al. (2021)		x	x	x		x			x	x	x			x		x	56%	x	x	x	x	x	x	x		x		x		x	x	x		x	x	81%	69%

Source: Elaborated by author.

Table K.7 – Abductive Content Analysis of the Question 11 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																			TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Organizational Management - Human Resources	Safety environment	Adequate training and raising awareness, illness notification, and establishing a robust monitoring system	Bailey and Breslin (2021) Bragança et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	94%	97%
			Isolate the suspected cases and replace people affected with mirror workers until the safety period	Pavlatos et al. (2021)		x		x					x	x							25%	x	x		x	x		x		x		x	x	x		x	x	69%	47%
			Implementation of hygiene protection actions	Bragança et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x	94%	97%
		Well-being	Reinforce occupational health practices	Sorribes et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%			x	x	x	x	x	x	x	x	x	x	x	x	x	x	88%	94%
			Keeping psychological and physical well-being with a balance between management and employee interests	Bailey and Breslin (2021) Bragança et al. (2021) Chanana and Sangeeta (2020) Hao et al. (2020)	x		x	x	x	x	x	x	x	x	x	x	x	x	x	x	94%			x	x	x	x	x	x	x		x	x	x	x	x	x	81%	88%
			Involving the employees in creative and/or technological solutions to compensate for impediments to their ability to answer	Bragança et al. (2021)	x		x	x	x	x	x	x	x	x	x	x	x	x	x	x	94%			x	x	x	x	x	x	x		x	x	x		x	x	75%	84%
			Addressing burnout	Searing et al. (2021)																																			
		Team allocation	Reorganising the teams	Bragança et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Reformulation of schedules and shifts	Bragança et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x		x	x	x		x	x	88%	94%
		Remote work	Having flexibility in different working arrangements	Bailey and Breslin (2021) Bragança et al. (2021) Chanana and Sangeeta (2020) Hao et al. (2020) NOVA SBE (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Financial assistance to set up a remote office (furniture and equipment) and additional support for extra expenses (electricity, internet, water, telephone), or still donation of equipment and furniture		x						x			x					x		25%																		13%
		Training	Conducting online training	Chanana and Sangeeta (2020) Hao et al. (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	94%	97%
			Developing fundraising skills in the team	Searing et al. (2021)		x	x			x			x	x	x			x		x	50%			x	x	x		x		x		x	x	x	x	x	x	69%	59%
		Remuneration	Ensuring the position and income of the frontline staff	Hao et al. (2020)																																			
			Reinforce social responsibility by the maintenance of permanent contracts	Sorribes et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x	94%	x	x	x	x	x	x	x	x	x		x	x	x		x	x	88%	91%
			Reinforce the social benefits to compensate for the stress of working at home, in a family environment with noise and for longer hours	Sorribes et al. (2021)																																			
		Hiring	Hiring workers and consultants to support new demands		x					x						x	x			x	31%					x								x				13%	22%

Source: Elaborated by author.

Table K.8 – Abductive Content Analysis of the Question 11 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Organizational Management - Human Resources	Reducing costs	Reducing non-essential labour costs	Hao et al. (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x	94%	x	x	x	x	x	x	x	x	x		x	x	x		x	x	88%	91%
			Cutting down low-performance staff	Hao et al. (2020)	x									x							6%																				3%
			Staff reduction	Bragança et al. (2021) Fiorelli and Gafforio (2020) Hutton et al. (2021) Independent Sector (2020) Melo (2020) Searing et al. (2021)				x					x							x	19%																				9%
			Replacing highly paid employees with new low-paid employees	Pavlatos et al. (2021)																																				
			Retaining staff into multi-tasks	Hao et al. (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Using annual leave	Hao et al. (2020)	x								x								13%				x	x				x								19%	16%
			Reducing workdays and hours (lay-off)	Hao et al. (2020) Hutton et al. (2021) Pavlatos et al. (2021)									x								6%				x	x				x								19%	13%
			Negotiating with workers and volunteers' extra hours	Searing et al. (2021)														x			6%																		3%
			Reduce employees' incomes and benefits	Bragança et al. (2021) Fiorelli and Gafforio (2020) Hutton et al. (2021) Independent Sector (2020) Melo (2020)																																				
			Postponing staff payments or do not liquid them	Searing et al. (2021)																																				
			Using an unpaid vacation to reduce the labour force	Pavlatos et al. (2021)									x								6%																		3%
			Freezing pay rates	Pavlatos et al. (2021)																																				
			Delaying hires	Hutton et al. (2021)	x	x	x	x	x			x	x							x	50%														x			6%	28%
			Recruiting new volunteers	Hutton et al. (2021)														x			6%	x	x	x	x	x	x	x		x		x		x		x	x	75%	41%
			Increasing reliance on outsourcing	Pavlatos et al. (2021)																																				
			Replacing work with robotic process automation	Hao et al. (2020)																																				
			Adopting nonmonetary rewards	Searing et al. (2021)																																				

Source: Elaborated by author.

Table K.9 – Abductive Content Analysis of the Questions 12 and 13 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Organizational Management - Business Model Adaptation	Safe and secure services and products	Disinfecting the whole service procedure and monitoring pandemic contagion of operational units, based on official statements and governmental references	Hao et al. (2020) Pavlatos et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x	94%	97%
			Dissemination of qualified information through websites and social networks and creation of portals with exclusive material about the pandemic	Bragança et al. (2021) Escudero (2020b, 2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Providing or improving maximum safety events	A. Huang and Jahromi (2021) Pavlatos et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Providing contactless service and product	Investing and driving digital transformation and new ICTs tools, social media, digital platforms and applications	Hao et al. (2020) Mobiliza (2020) Pavlatos et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Adaptation of social responses to remote operation to the strengthening of communication with users and clients	Bragança et al. (2021) Escudero (2020b, 2021) Hutton et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Maintenance of essential or core services and products	Providing essential services in person, especially to medically fragile and otherwise vulnerable people	Hutton et al. (2021)	x	x		x		x	x			x		x	x	x	x	x	69%	x	x	x	x	x	x	x	x	x		x	x	x		x	x	88%	78%
			Maintaining capacity and protecting core services	Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Reducing services and product offers	Suspending programs that could not be adapted remotely, increasing the waiting list	Hutton et al. (2021) Searing et al. (2021)	x	x	x	x		x	x	x	x	x	x	x	x	x		x	88%			x	x	x		x	x	x	x	x	x		x		x	69%	78%
			Cancelling programs that could not be adapted remotely	Hutton et al. (2021)		x					x	x	x			x					31%					x						x					x	19%	25%
			Reducing service quantity or quality	Searing et al. (2021)	x	x		x					x	x		x					38%			x		x		x	x	x		x	x		x	x	x	63%	50%
		Reducing prices and personalizing fees	Price drops and special offers	Pavlatos et al. (2021)		x															6%			x		x		x		x				x		x		38%	22%
			Applying usage-based pricing for customers and users	A. Huang and Jahromi (2021)		x															6%			x	x	x		x		x		x	x	x	x		x	63%	34%

Source: Elaborated by author.

Table K.10 – Abductive Content Analysis of the Questions 12 and 13 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																			TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Crisis Incident Management	Organizational Management - Business Model Temporary Expansion	Incremental social innovation with provisional actions	Realigning strategies to fit an expanded mission orientation	Hutton et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Reorienting their work from long-term projects to emergency actions, taking care to safeguard their original missions	Escudero (2020b, 2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Expanding the services to provide temporary needs	Bragança et al. (2021) Escudero (2020b, 2021) Hutton et al. (2021) Mobiliza (2020)	x	x	x	x	x	x			x	x	x		x	x		x	75%	x	x		x	x		x	x		x		x		x		63%	69%
			Collecting medical supplies and protective equipment for overburdened hospitals	Escudero (2020b, 2021)											x						6%												x	x		x	x	25%	16%
			Donation hygiene products for the population affected	Mobiliza (2020)		x	x	x					x	x			x	x			44%			x	x	x		x	x	x		x	x	x		x	x	69%	56%
	Organizational Management - Business Model Change	Institutional social innovation	Adoption of a collaborative ecosystem to provide innovation, co-creation and manage better intangible and tangible resources	A. Huang and Jahromi (2021) Babu et al. (2020) Bragança et al. (2021) Motoc (2020) Ratten et al. (2021) Shier and Handy (2016)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Promoting new products or services adhering to health protocols	A. Huang and Jahromi (2021) Bragança et al. (2021) Pavlatos et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Promoting remote counselling and advising on diverse issues	Bragança et al. (2021) Hutton et al. (2021)	x	x		x	x	x			x	x						x	50%			x	x	x	x	x	x	x	x	x	x	x	x	x	x	88%	69%
			Promoting virtual learning opportunities, recreational classes, and artistic performances to engage the users	Hutton et al. (2021)	x	x	x	x	x	x	x	x	x	x		x		x		x	81%		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	94%	88%
			Promoting online social events to improve well-being		x	x		x						x						x	31%			x	x	x		x	x	x		x	x				x	56%	44%
			Planning strategic actions with partners and other TSOs for providing complementary or supplementary social responses	Bragança et al. (2021) Hutton et al. (2021) Searing et al. (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
			Asset sharing to create value for peers and customers	A. Huang and Jahromi (2021)					x		x		x								19%	x	x	x	x	x								x	x			44%	31%

Source: Elaborated by author.

Table K.11 – Abductive Content Analysis of the Questions 14 to 17 from Interview Protocol

Crisis Management Process					Brazilian TSOs																	Portuguese TSOs																				TSOs
Dimension	Categories	Themes	Subthemes	Authors	B01	B02	B03	B04	B05	B06	B07	B08	B09	B10	B11	B12	B13	B14	B15	B16	Total	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	Total	Geral
Post-Crisis Management	Post-Crisis Issues Impact	Legal issues	Coronial inquests, judicial inquiries, prosecution and litigation	Jaques (2007)																																				
		Reputation impact	Media scrutiny and reputation damage	Jaques (2007)							x		x								6%																				3%
		Economic issues	Employment and income		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Educational issues	Teaching and learning		x	x		x		x	x		x	x		x	x	x		x	69%		x	x	x	x				x		x	x					44%	56%
		Environmental issues	Pollution and deforestation						x								x			x	19%																		9%
		Governmental issues	Laws, financial support and social security		x	x		x	x		x		x	x		x	x				56%							x	x	x	x		x		x		x	44%	50%
		Health issues	Mental health and other health problems		x	x		x						x		x					31%			x	x	x		x	x	x	x	x	x	x	x		x	75%	53%
		Operational issues	Headquarters, infrastructure and workforce		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Social issues	Well-being, hunger, poverty, inequality and vulnerability		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Sports issues	Participation in the Paralympics			x				x				x							19%																		9%
	Operational Resumption	Operational recovery	-	Jaques (2007)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Financial costs	-	Jaques (2007)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Market retention	-	Jaques (2007)																																				
		Business momentum	-	Jaques (2007)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Share price protection	-	Jaques (2007)																																				
	Crisis Process Improvement	Root cause analysis and crisis management process assessment	-	Jaques (2007) Nathanial and Van der Heyden (2020)																																				
		Process review and implementation of change	-	Coombs and Laufer (2018) Jaques (2007)																																				
	Organizational Learning	Corporate learning	Admit mistakes, keep learning, and adapt to avoid a repetition of a similar crisis	Coombs and Laufer (2018) Jaques (2007) Nathanial and Van der Heyden (2020)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%
		Leadership learning	-	Bailey & Breslin (2021)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	100%	100%

Source: Elaborated by author.