

# GIFE CENSUS

22-23

## EXECUTIVE SUMMARY

# ABOUT THE SURVEY

GIFE is an association that has worked for more than 28 years to strengthen philanthropy and private social investment in Brazil, envisioning a more equitable, democratic, fair and sustainable country. Among its members, it brings together *companies* as well as *corporate, family and independent* organizations that invest in public purpose projects nationwide. In order to better understand the characteristics of this group and their social investment priorities, GIFE has conducted the Census biennially since 2001.

The GIFE Census is now in its 11<sup>th</sup> edition and is the main survey on philanthropy and private social investment in Brazil, presenting an overview of structure, resources, operational approaches, monitoring and evaluation, diversity and governance practices, thus allowing for the development of a historical view of philanthropy in the country.

This Executive Summary is part of the [2022-2023 GIFE Census](#) publication and brings the main high-

lights of the survey, which included the collection of new data and presented, for the first time: i. the amount invested in the organizations' thematic areas of action; ii. the level of integration between the companies' agenda of environmental, social and governance (ESG) practices and their social investment actions; iii. a breakdown into formal and non-formal education initiatives, the primary focus of GIFE members in all editions of the Census.

The 2022-2023 GIFE Census included responses from 137 organizations (82% of GIFE's 167 members at the time of data collection). All data presented in the results refer to 2022, unless explicitly stated otherwise. The investment amounts are in Brazilian Reals (BRL) and have been updated to 2022 values using the Broad Consumer Price Index (IPCA).

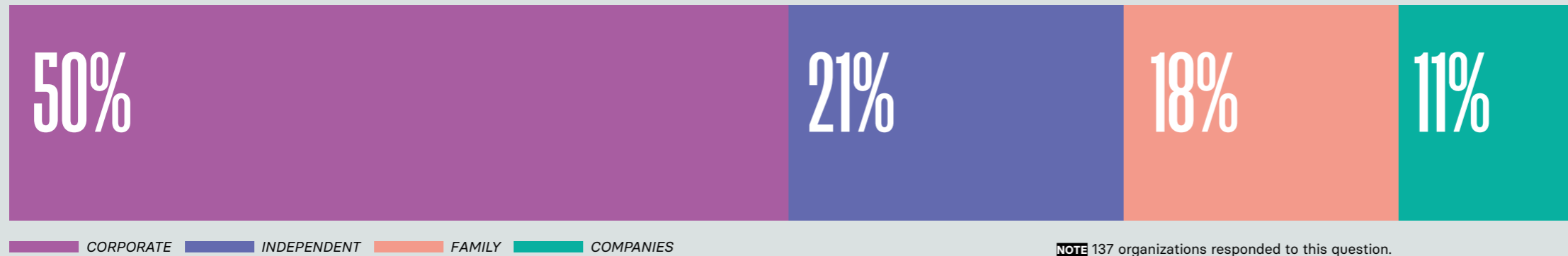


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# RESPONDENTS' PROFILE

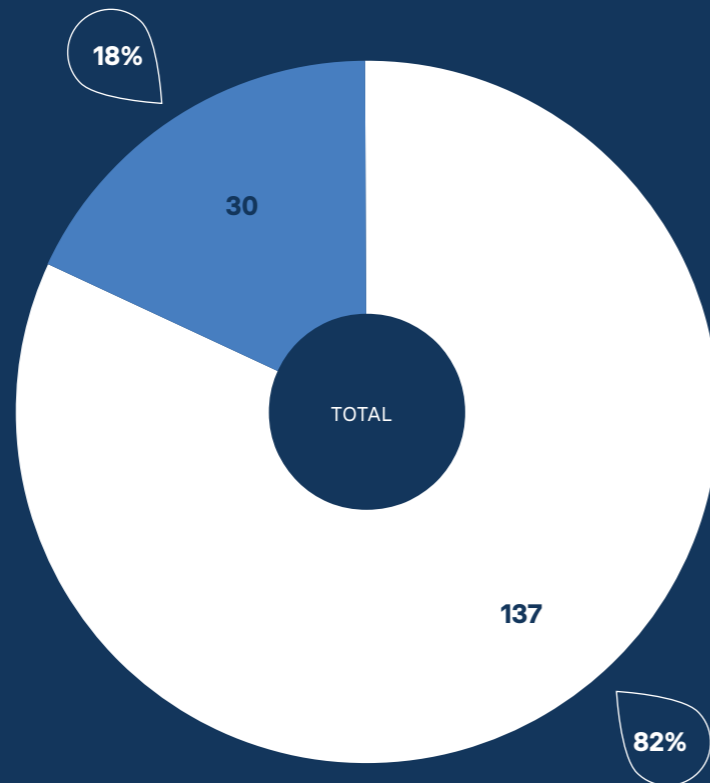
ORGANIZATIONS' PARTICIPATION IN THE GIFE CENSUS IN 2022, SAMPLE PERCENTAGE BY TYPE OF INVESTOR



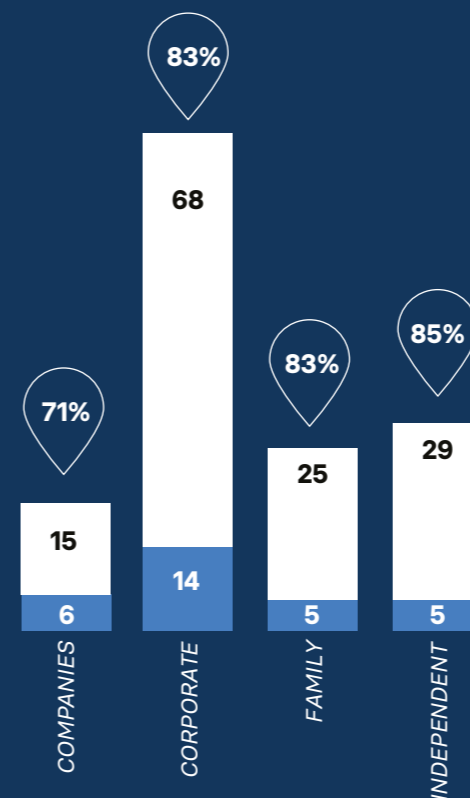
Corporate institutes, foundations and funds comprise the profile with the highest participation in the 2022-2023 GIFE Census, accounting for 50% of respondents.

NOTE 137 organizations responded to this question.

2022-2023 GIFE CENSUS RESPONDENTS AND GIFE MEMBERS IN 2023, TOTAL AND BY TYPE OF INVESTOR



RESPONSE RATE  
 RESPONDED  
 DID NOT RESPOND



**85%** OF GIFE'S INDEPENDENT PHILANTHROPIC MEMBER ORGANIZATIONS RESPONDED TO THE 2022-2023 EDITION OF THE CENSUS.



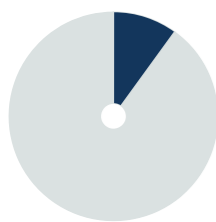
## Did you know?

Independent organizations have historically increased their participation in the GIFE Census. Between 2014 and 2022, there was a 107% increase, with the most significant rise occurring from 2020 to 2022 (53%).

# AMOUNT AND SOURCE OF FUNDS

## BRL 4,8 BILLION

WAS THE TOTAL AMOUNT INVESTED (AN INCREASE OF AROUND 20% AS COMPARED TO THE PRE-PANDEMIC PERIOD, CONSIDERING THE AVERAGE FROM 2015 TO 2019).



## 10%

OF THE TOTAL INVESTMENT CAME FROM TAX INCENTIVES.

### AMOUNT

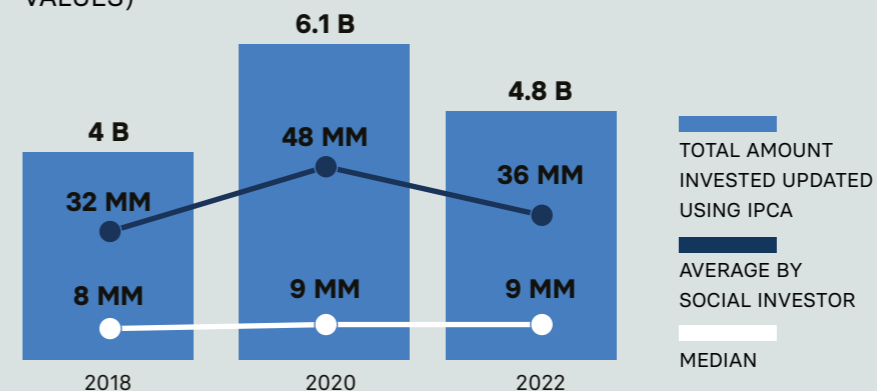
However, there was a drop in the total amount allocated by private social investors as compared to 2020, essentially due to a reduction in funding from organizations that invest more than BRL 50 million annually; in 2022 updated figures, the negative variation was BRL 1.3 billion.

*Corporate* institutes, foundations and funds were the entities responsible for most of the investment amount (53%).

### SOURCE OF FUNDS

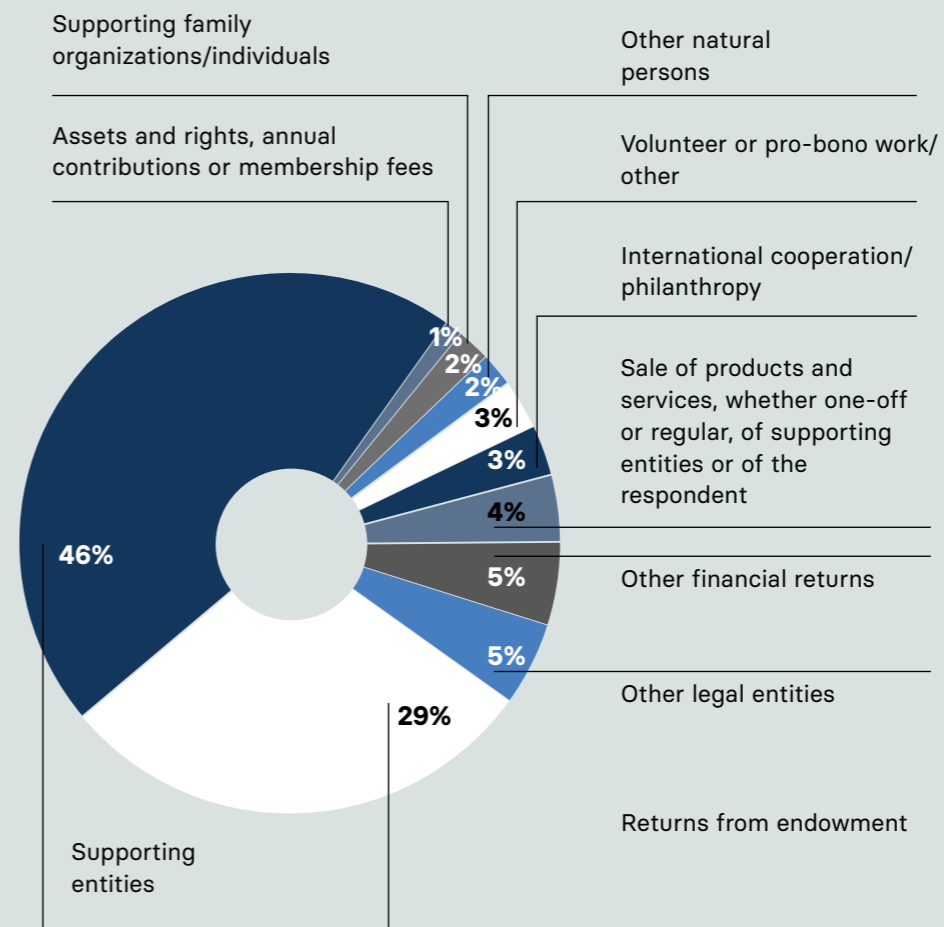
Even with a drop of 5 percentage points between 2020 and 2022 (from 51% to 46%), supporting entities remained the primary source of funding for philanthropy. The returns from the organizations' own endowment funds accounted for 29% of the reported investment amount in 2022.

AVERAGE AND MEDIAN OF TOTAL VOLUME INVESTED AND BY TYPE OF INVESTOR, 2018-2022, (IN BRL UPDATED TO 2022 VALUES)



NOTE Graph for illustrative purposes only, out of scale.

PERCENTAGE OF VOLUME INVESTED, BY TYPE OF SOURCE OF FUNDS USED, TOTAL, 2022



### Did you know?

For the last three editions of the Census, supporting entities and endowments have accounted for around three quarters of the total reported social investment.



### Did you know?

In absolute values, the amount invested by organizations using tax incentives in 2022 was lower than in 2020 (down 14%). However, as a percentage of the total amount of investment made in 2022, the share of tax incentives remained stable.

# DESTINATION OF FUNDS AND FOCUS AREAS

## DESTINATION OF FUNDS

In order to define the types of action taken by social investors, the GIFE Census adopts the following classification: **primarily executors**, who invest more than 50% of their funds in their own projects; **primarily funders**, who transfer more than 50% of their funds to third parties; and **equivalents**, who transfer/invest their funds equally (50%/50%) in both third-party and own projects.

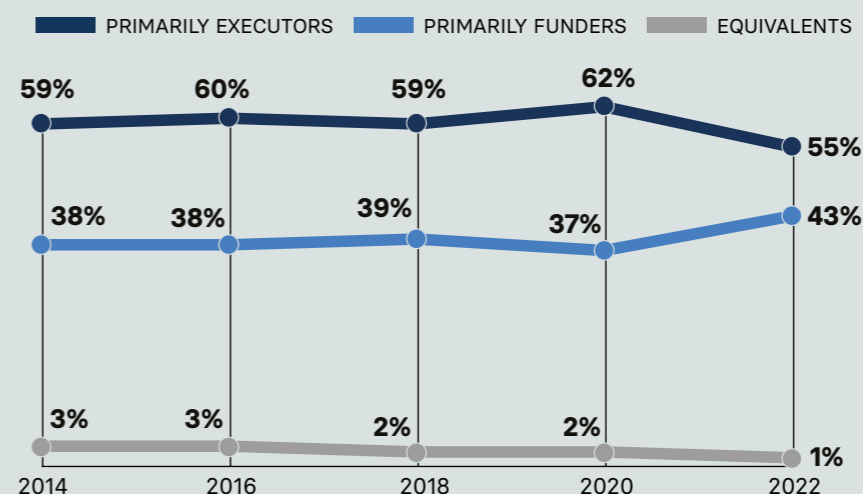
When exploring the destination of private social investment funds, we find that the increase in the primarily funders' activities in 2022, stated by 43% of the organizations – the highest percentage in the historical series – is less impressively reflected when we consider the volume of transfers to third parties, which in 2022 amounted to BRL 1.8 billion, or 37% of philanthropy funds – a decrease of BRL 1.1 billion as compared to 2020, when transfers were significantly linked to contributions addressing the effects of COVID-19.



### Did you know?

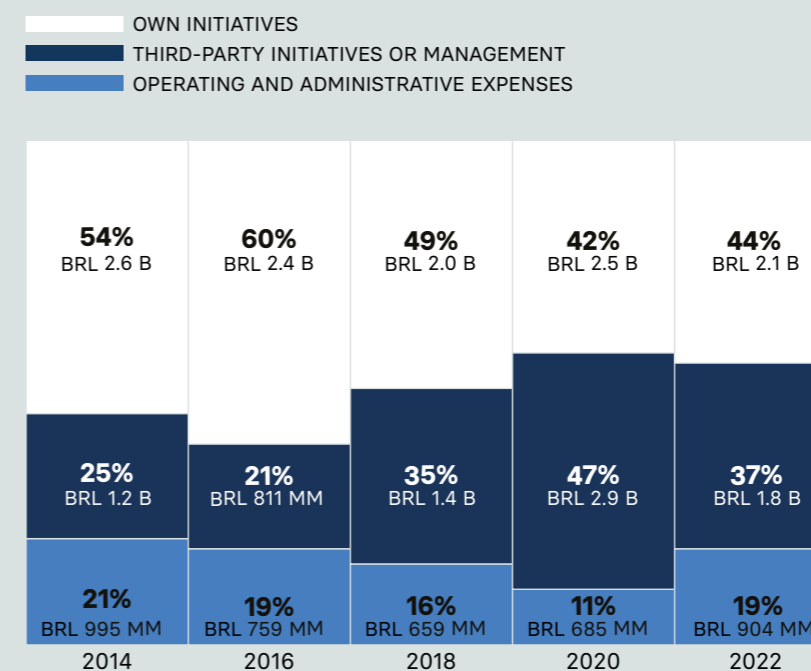
When considering the total number of organizations, we find that the role of **primarily executors** experienced a more significant decline from 2020 to 2022 (down 7 percentage points), which was reflected in the role of **primarily funders**, which saw an increase of 6 percentage points.

ORGANIZATIONS, BY TYPE OF ACTION, CONSIDERING MORE THAN 50% OF THEIR FUNDS INVESTED OR TRANSFERRED, 2014-2022



**NOTES** The sum of percentages may not be 100% due to rounding. This question was responded by 106 organizations in 2014; 112 in 2016; 128 in 2018; 125 in 2020; and 134 in 2022.

TOTAL INVESTMENT BY TYPE OF BUDGET ALLOCATION, 2014-2022



**NOTES** In 2014, the budget allocation of BRL 32 million was not informed; in 2020, BRL 1.3 million. Amounts adjusted for inflation using IPCA.



### Did you know?

With the exception of 2020, which was atypical due to the pandemic, 2022 was the year in which the difference between the total investment of organizations' funds in their own initiatives and transfers to third parties was the smallest in the historical series, at 7 percentage points (the biggest difference was in 2016, reaching 39 percentage points).

THE TRANSFER TO CSOs TOTALED BRL 838 MILLION, WHICH ACCOUNTS FOR

**17%**  
OF THE TOTAL INVESTMENT AMOUNT.

THE AMOUNT TRANSFERRED TO IMPACT BUSINESSES WAS

**BRL 106,2 MILLION**



### Did you know?

Together, education (formal and non-formal), culture and health account for 57% of the total amount invested by organizations in 2022.

Although the strategy of providing institutional support to CSOs – when the donated resource can be freely allocated by the grantee – increased by 13 percentage points between the 2020 and 2022 editions, it remains the least common type of support among social investors.

49% of organizations had some kind of involvement with the impact business field, a drop of 7 percentage points as compared to 2020.

### FOCUS AREAS

Despite the prevalence of education as the main focus area for organizations (71%), there is a downward trend: since 2016, there has been a decrease of 13 percentage points in the overall number of organizations that reported operating in this area.

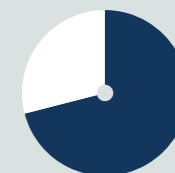
Breaking down this focus area into formal and non-formal education, 31% of the organizations stated being active in both, 22% only in non-formal education, and 18% solely in formal education.

Education accounted for almost BRL 2.0 billion of the invested amount, which is nearly five times higher than that invested in the second largest area, culture and arts (BRL 420 million), and just over six times the amount invested in the third area, health (BRL 312 million).

### ORGANIZATIONS, BROKEN DOWN BY THEMATIC AREAS OF ACTION (MULTIPLE RESPONSES), 2022

Productive inclusion, entrepreneurship and income generation	54%
Non-formal education	53%
Local, territorial and/or community-based development	50%
Formal education	49%
Social protection and assistance / fighting poverty and hunger	41%
Defense of rights, culture of peace and democracy	38%
Institutional development of CSOs and social movements	36%
Culture and arts	36%
Emergency support	28%
Health	26%
Natural environment and sustainability	26%
Agriculture, food and nutrition	23%
Urban environment and sustainability	23%
Strengthening of public management	21%
Sports and leisure	20%
Media and communication	18%
Science and technology	15%
Other	6%

**71%**  
EDUCATION REMAINS AS THE PRIMARY THEMATIC AREA FOR INVESTORS



**NOTE** 137 organizations responded to this question. Multiplicity index of 5.3 thematic areas.

# GOVERNANCE AND DIVERSITY

The number of organizations that reported having black people in their boards dropped. In 2020, there were 33 organizations (32%); in 2022, there were 27 (26%).

Boards with the presence of black or indigenous people accounted for only 17% of the total philanthropy funds of the organizations responding to the 2022-2023 Census. Boards with gender parity or with a majority of women discussed, approved and monitored only 12% of the funds invested in 2022.

Organizations with less diverse profiles struggle to propose targeted or intersectional initiatives and, therefore, are less able to make a structural impact on target audiences and territories. In this sense, ensuring the presence of different groups at all hierarchical levels of the organization helps develop more assertive programs and projects to address society's challenges.

There is a need to establish institutional mechanisms that support diversity in its different themes within organizations, aimed at redistributing power and fostering more equitable paths of change for the social issues faced.

To learn more, read [GIFE's Technical Note: Diversity, equity and inclusion in private social investment organizations.](#)



## Diversity, equity and inclusion

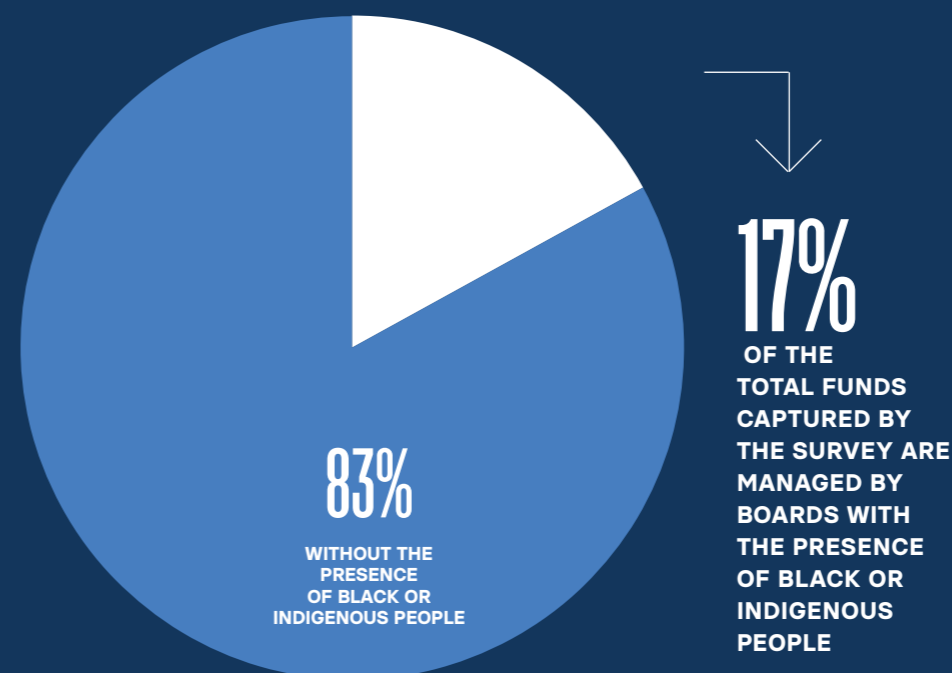
81% of the institutes, foundations and funds lacked policies to promote and expand a broad spectrum of diversity in their boards, and 55% stated the same for their teams.

15% of institutes, foundations and funds had policies to promote and expand racial diversity in their boards; for teams, this percentage was around three times higher, at 47%.

19% of institutes, foundations and funds had policies to promote and expand gender diversity in their boards, with 45% doing so for teams.

**IN DELIBERATIVE COUNCILS, ONLY 7% OF MEMBERS ARE BLACK (BOTH BLACK AND MIXED-RACE), WHILE 92% ARE WHITE. 66% OF COUNCILLORS ARE MEN.**

AMOUNT OF FUNDS, BROKEN DOWN BY THE PRESENCE OR ABSENCE OF BLACK OR INDIGENOUS PEOPLE IN THE BOARD OF DIRECTORS, 2022



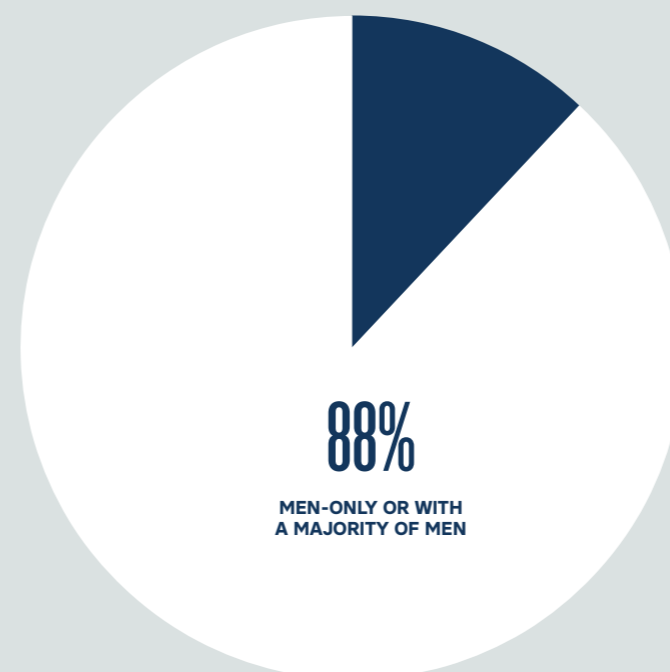
NOTE Total of 103 respondents.

**17%**  
OF THE TOTAL FUNDS CAPTURED BY THE SURVEY ARE MANAGED BY BOARDS WITH THE PRESENCE OF BLACK OR INDIGENOUS PEOPLE

**83%**  
WITHOUT THE PRESENCE OF BLACK OR INDIGENOUS PEOPLE

**12%**  
OF THE FUNDS INVESTED.

BOARDS WITH GENDER PARITY OR WITH A MAJORITY OF WOMEN DISCUSSED, APPROVED AND MONITORED ONLY

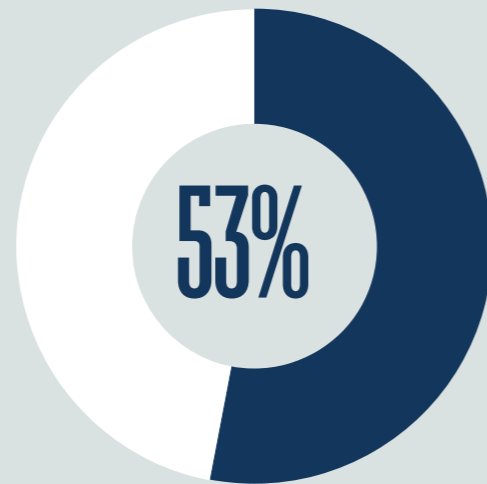
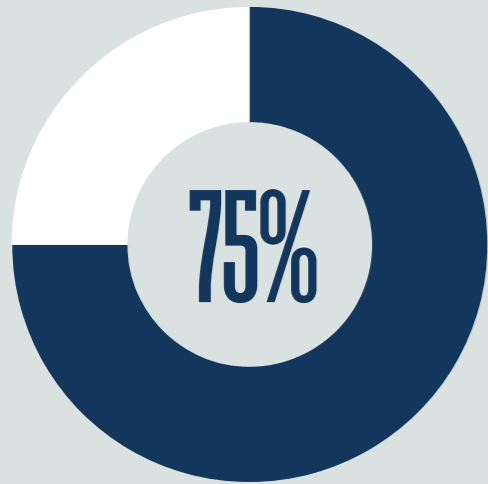


NOTE Total of 103 respondents.

**88%**  
MEN-ONLY OR WITH A MAJORITY OF MEN

# MONITORING AND EVALUATION

75% of GIFE Census respondents regularly conduct evaluations of their initiatives



and only 53% have implemented institutional evaluation practices.

# STRATEGIC GUIDELINES

## PUBLIC SECTOR

*Family* organizations had a significant presence in a wider range of strategies with the public sector, diversifying their methods of engagement. In 2022, one of the highlights was the production of knowledge to support public policy management or development, as stated by 78% of them.



## ESG

80% of the *companies* and 76% of the *corporate* organizations perceived the ESG agenda as a means to leverage funds for social investment.



## SDGs

Among the investor profiles, *companies* reported the highest level of SDG integration into their thematic areas of action (93%). On the other hand, *family* organizations showed the least level of integration (60%), being also the profile that had the least interest in further adopting SDGs (28%).



The SDGs which social investors most closely align with are: quality education (68%); reduced inequalities (60%); decent work and economic growth (58%); gender equality (43%).



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