

Sustainable Development in Colombia, Charity Sector.

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Abstract: This article presents the results of the research "Analysis of sustainability practices of SMEs in the solidarity sector of the municipality of Tuluá facing the challenges of sustainable development" with which they sought to analyze sustainability practices in small and medium-sized enterprises Tuluá and its surroundings, facing challenges in sustainable development. To this end, knowledge was related to economic, social and political sustainability, and environmental, according to the development of the corporate purpose of the companies under investigation. The analysis is made to the solidarity economy sector, from the city of Tuluá - Valle del Cauca. The results were obtained through surveys that were carried out by the researchers, using the deductive, inductive and logical research methodology. The study method was a combination of methods; using the inductive method to draw conclusions of a universal nature, that is, to conclude on why, yes or no, sustainable development objectives are applied. On the other hand, the deductive method was applied to research from general principles to prove theorems or secondary principles. By using this methodology, the amount or percentage of companies that comply with the UN objectives and those that have not been applied were determined; and finally the logical method, structured by a logical system through observation and deductions drawn from the research. It is noted that this research is part of the research entitled macro "analysis of sustainability practices in small and medium-sized enterprises in the municipality of Tuluá and its environment, the challenges in sustainable development" where they were analyzed some sectors of the economy of Tuluá and its surroundings.

Key-Words: sustainability practices, SMEs, solidarity sector, sustainable development.

1. Introduction.

The Unidad Central Del Valle (Uceva, for its acronym in Spanish) and its Public Accounting Program, Research and Analysis of Sustainability Practices in Small and Medium Enterprises in the Municipality of Tuluá and its Surroundings, Facing Challenges in Sustainable Development "It informs about some sectors of the economy of Tuluá and its surroundings.

Several studies were derived from the research by sectors of the economy, among them, "Analysis of sustainability practices of SMEs in the solidarity sector of the municipality of Tuluá facing the challenges of sustainable development", carried out by students Marco Jaramillo And Juan Jaramillo in his degree work, which belongs to the research group of the group GIDE (Business Development

Group), attached to the program of Public Accounting of the Uceva.

The present investigation refers to the subject of the degree work "Analysis of the sustainability practices of SMEs in the solidarity sector of the municipality of Tuluá facing the challenges of sustainable development".

The main characteristic of this research is to analyze the sustainability practices in companies in the solidarity sector, facing the challenges in sustainable development. In order to study this problem, it was necessary to mention its causes, among which are identified: the lack of practice of the sustainable development objectives according to the UN report. Likewise, lack of knowledge of the "SDOs of the report of the United Nations Organization" (UN, 2011) and the lack of commitment to put them into practice.

Now, the purpose of the research is to know the perceptions about sustainability that companies in the solidary sector have with jurisdiction of the Chamber of Commerce of the municipality of Tuluá, with the intention of analyzing and evaluating the commitment of the same in this topic, since it is known that in the whole world there is an infinity of deficiencies as a result of unemployment and therefore a great poverty produced by the same factor; such as: hunger, diseases, illiteracy, insecurity, lack of guarantees regarding the service of drinking water, damage to the environment, among others, caused by the waste of natural resources and the lack of care for them and a without number of needs that reflect the most vulnerable populations on the planet.

Within the framework of sustainability of the research, this was carried out with a series of interviews with businessmen enrolled in the Chamber of Commerce of Tuluá, and the methodology used for the research was deductive, inductive and logical.

2. Problem Formulation.

In the investigation to the companies object of study, based on their knowledge of economic, social, political and environmental sustainability, according to the development of the social object, the following research question is made; ¿Are SMEs in the solidarity sector of Tuluá, carrying out sustainability practices in the face of challenges in sustainable development?

2.1 Methodology

2.1.1 Methodological Approach

The research was conducted with a mixed approach. It is quantitative as stated (Hernández S, 2003) "data collection is used to test hypotheses, based on numerical measurement and statistical analysis"; by using information of attributive type and whose analysis is aimed at achieving detailed descriptions of the companies of the municipality of Tuluá against the SDGs.

The methodology is also qualitative because it is "looking for data collection without numerical

measurement to discover the research question and give the interpretations" (Hernandez S, 2003) when using quantitative or quantifiable (measurable) information, by measuring the number of companies in the Municipality of Tuluá that currently apply the principles established by the UN in the report of the World Commission on Environment and Development, entitled "Our Common Future".

2.2 Type of Research

The research is done with the methods, exploratory, descriptive and analytical. Exploratory: this type of research is carried out because the "research object is a little studied subject" (Hernández S, 2003), the objective of the research is to examine and analyze the documents of sustainability reports presented by the UN facing the challenges of sustainable development for companies in the Solidarity Sector of the municipality of Tuluá.

According to the above, the research purpose is to clarify why these reports are applied or not in companies. For this, two types of actions will be carried out: study of the documentation, when analyzing the reports presented by the UN and direct contacts, when studying directly the companies of the municipality. Descriptive: through the study "seeks to specify the important properties of the research object" (Hernández S, 2003), the applicability of the report of the World Commission on Environment and Development, entitled "Our Common Future", by the companies of the Solidarity Sector municipality of Tuluá, emphasizing the importance of the management and applicability of the 17 principles expressed therein.

Analytical: through research the sustainability theory is analyzed according to business reports of the solidarity sector, "evaluating the amount of inference data and the quality of the information provided" (Krippendorf, 1990) and (Arregui G, 2006) by the companies, when "studying if more than two groups differ among themselves in a significant way in their measures and variances" (Hernández S, 2003); by examining the 17 principles established by the UN, in order to generate a hypothesis of why they are applied or

not, by companies in the solidarity sector of the municipality of Tuluá.

2.3 Research Method

Inductive Method: the knowledge process applied in the research starts from the "exploration in which we work in underdeveloped areas, with the purpose of generating hypotheses in inductive processes that allow subsequent confirmations in a generalization work" (Merriam, 1988: 13), because it is an investigation in areas that have been little worked, we start from particular phenomena of application of the principles of sustainability on the part of the companies of the municipality of Tuluá, with the purpose of reaching a general conclusion as to why they apply or not said principles.

Deductive Method: the study process used in the investigation, starting with the observation of the applicability or not of the report presented by the UN by the companies of the municipality of Tuluá, with the purpose of assessing which sector applies in the development of its corporate purpose the SDGs.

Evaluation according to "the experiences or the empathic involvement within the processes, and the weighted judgment of local reference groups" Fals, B. (2009: p339), making a critique from the research process.

2.4 Information Sources

According to Isabel Torres, sources of information are tools for knowledge, search and access to information (1999), information is obtained from the questionnaires applied according to the UN report as a method of "the search for information after the need perceived by consult several sources of information before making their decisions" (Moutinho, L. 1987). According to the above, "it can be inferred that interest in the sources of information used by researchers has been present as a core of research, relevant both at a conceptual and empirical level" (Luna, G. and Berenguer G. 2013: p 411).

2.5 Unit of Analysis.

The unit of analysis in this research is understood as "the major or representative entity of what will be the specific object of study in a measurement and refers to what or who is the object of interest in an investigation" (Kerlinger, F. 1983), in this case the object of investigation are the solidarity companies of the municipality of Tuluá Valle del Cauca. From the above, the issue about the construction of the unit of analysis and the sample is "relevant in any study given that this is what allows to show the way in which the research was built" (Sánchez, A. 2009), As a unit of analysis there is a population of 242 companies registered in the Chamber of Commerce of Tuluá.

Table 1.
Solidarity Smes.

LIVESTOCK OWNERS COOPERATIVE OF THE CENTRAL AREA OF THE VALLE DEPARTMENT. (COGANCEVALLE, for its acronym in Spanish)
FRESENIUS MEDICALCARE COLOMBIA S.A. BRANCH OFFICE TULUÁ
COOPERATIVE OF SAVINGS AND CREDIT COMPANY SIGLO XX LTDA
CO-OPERATIVE OF TEACHERS AND EMPLOYEES OF THE CENTRAL AREA OF THE VALLE (COPROCENVA, for its acronym in Spanish)
COFFEE GROWERS OF THE CENTRAL AREA OF THE VALLE, (CAFICENTRO, for its acronym in Spanish)
EMPLOYEES 'FUND OF COFFEE GROWERSASSOCIATED WORK COOPERATIVE (SERVICARD, for its acronym in Spanish)
EMPLOYEE FUND OF THE LA UNIDAD CENTRAL DEL VALLE DEL CAUCA (UCEVA, for its acronym in Spanish)
EMPLOYEE FUND OF THE SAN CARLOS SUGARMILL (FONSANCARLOS, for its acronym in Spanish)

Source: Of the authors.

2.6 Work Unit: The work unit is composed of 9 companies, object of research, belonging to the solidarity sector of the city of Tuluá Valle Del Cauca.

2.7 Selection Criteria

The companies investigated were those registered in the Tuluá Chamber of Commerce of the solidarity

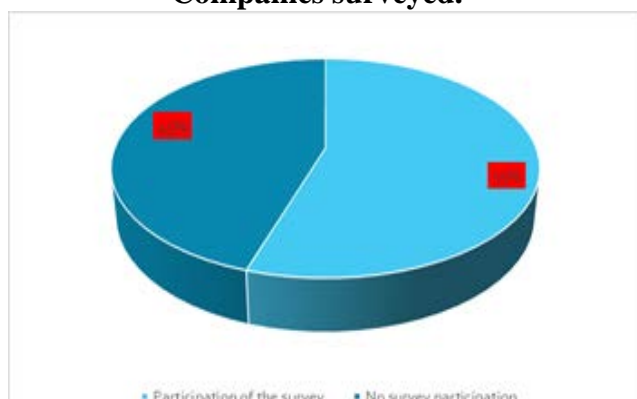
sector. An investigation was conducted only to five companies that received a positive response to the initiative to participate in the research survey

Table 2
Participation Of Smes.

COMPANIES
Cogancevalle
Coproceva Tuluá
Co-operative Enterprise of Savings and Credit Siglo XX LTDA
Employee fund of the unidad central del valle del cauca
Employee fund of the san Carlos fonsancarlos sugarmill

Source: Of the authors.

Graph 1
Companies surveyed.



Source: Of the authors

55% of the companies participated in the surveys and 45% abstained from participating.

2.8 Techniques and Instruments:

For the development of the research, it was necessary to use various sources of information with the purpose of finding and building the necessary knowledge and information in an organized manner, which allows responding to why the companies in the solidary sector of the municipality of Tuluá apply or not reports of the United Nations Organization.

Documentaries: The documents contain materialized information that does not always appear on paper, but takes life in any object or

figure that represents or contains a social or personal meaning. The information was obtained from authors who supported the investigation of the reports presented by the United Nations Organization, in order to analyze and strengthen the investigation.

Visual: The way in which the managers of the Solidarity Sector companies of the municipality of Tuluá apply or not the principles established by the UN was verified in a direct manner, allowing the report to be related to its applicability or not in the environment.

Surveys: Information was acquired from companies located in the jurisdiction of the Chamber of Commerce of Tuluá, with the purpose of determining if said companies apply the UN reports or not and their causes will be investigated.

3. Problem Solution.

3.1 Companies of Solidarity Economy.

The company is an economic and social entity that constitutes the fundamental economic unit that through the "organization of human, material, technical and financial elements provides goods or services in exchange for a price that allows the replacement of resources used and the achievement of certain objectives." (García & Casanueva, 2001), resources that are materialized in economic benefits for the owners and their employees.

The solidarity economy company is the socioeconomic, cultural and environmental system formed by the set of organized social forces of associative forms identified by solidarity, democratic and humanistic self-management practices, which are "organized to carry out non-profit activities" (Congress of the Republic of Colombia , 1998) for the integral development of the human being as subject, actor and purpose of the economy, protection, promotion and strengthening of the entities that make up the sector of solidarity economy.

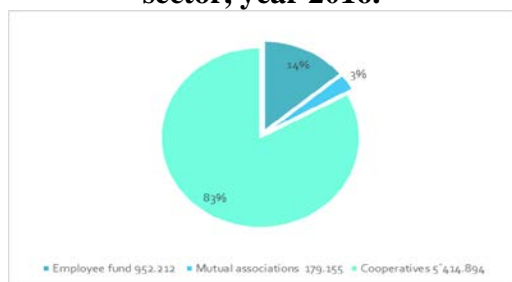
The solidary sector is located between the sector of the private economy and the public sector, placing it

as the "third sector of the economy that includes cooperatives, associated work enterprises, mutual associations, organizations" (Jurado & Cardozo, 2016), all of these non-profit associations among others.

Valle Del Cauca is the department where a greater concentration of the solidary sector coexists. In the department there are approximately 638 entities and 835,450 associates, followed by Antioquia with 554 entities and 1'023,000 associates.

The Caribbean region is in third place with 393 entities and 197,220 associates and in the list continues the Coffee Axis (Quindío, Risaralda and Caldas) with 381 entities and 170,889 affiliates. Santander has 342 organizations and 849,785 members. Bogotá, Cundinamarca, Boyacá and Meta total 2,235 organizations, and they group 1'894,327 associates.

Graph 2.
Number of people associated to the solidarity sector, year 2016.



Source: Colombian Cooperative Sector Performance 2016. Annual Report

3.2. Sustainability.

The sustainability According to (Macedo, 2005) the term sustainability or sustainability is presented, which comes from the ecology, the economy and the social, and which emphasizes how natural or biological systems could maintain their balance and production throughout the weather.

"Entrepreneurs and people today point to everything related to the environment, its care, maintenance and sustainability over time" (López, C., & Sanchez V., 2017), in other words, sustainability refers to the balance that must exist between a species and the resources offered by its environment and the proper

use that must be made of these for the sustainability of both parties.

For (Macedo, 2005), citing (Bybee R., 1991), this concept arises negatively, and as a result of the analysis of the world situation, which can be described as a planetary emergency, as an unsustainable situation that threatens seriously the future of humanity.

The term sustainability or sustainability needs alliances for nature and culture as proposed in the manifesto for life.

"It promotes a new nature-culture alliance founding a new economy, redirecting the potentials of science and technology, and building a new political culture founded on an ethic of sustainability -in values, beliefs, feelings and knowledge- that renew the senses existential, the worlds of life and the ways of inhabiting the planet Earth "Manifesto por la vida (2002).

For, (Guimaraes, 1998) the concept of sustainability due to its complexity and amplitude it is necessary to observe it from its dimensions. These are constituted of the following aspects: ecological or environmental sustainability, social, economic, geographic, cultural, political and educational.

It is necessary to note that at the present time the sociocultural, economic and political aspects must be taken into account for the understanding of the development of the relationships that humans make with their environment for the improvement of natural resources. This process of reorientation in environmental education is based on the awareness and the undertaking of social actions on environmental problems in order to generate alternative solutions, where we all participate and benefit.

3.3. Sustainability.

The term sustainability is closely linked to sustainable development. "Sustainable development is development that meets the needs of the present generation for the ability of future generations to meet their own needs" (Oxford University Press, 1987).

For (Duran D and Lara A, 2002) this definition has two aspects: First, the "need" to consider present and future generations in the conceptualization. Second, the "limitation" imposed on the environment by the state of technology and social organization in each historical - geographical context. It is necessary to note that at the present time the sociocultural, economic and political aspects must be taken into account for the understanding of the development of the relationships that humans make with their environment for the improvement of natural resources.

Taking into account the above, that implements the processes of reorientation in environmental education and that takes measures for the awareness and entrepreneurship of social actions on environmental problems in order to generate alternative solutions.

"Sustainability is an action destined to maintain the living conditions of all beings, especially the living earth, the life of human life" (Boff, 2012), then one must be aware to only take the necessary resources to ensure the conservation of the natural capital of future generations, Permit of development and economic growth for companies.

So, for there to be development, at least the conditions must be "that endogenous sea and that sustainable sea driven by the people according to their environment and their needs" (Planelló, 2005), with a political intention focused on social welfare and the commitment of the solidarity sector companies registered in the Chamber of Commerce of the city of Tuluá.

3.4. Analysis and Interpretation of Results

Researchers recognize the sustainability objectives according to the United Nations report and identify in the research "Analysis of sustainability practices of SMEs in the solidarity sector of the municipality of Tuluá facing the challenges of sustainable development" Jaramillo G and Jaramillo J (2017), that not all the objectives are applied by the surveyed companies, and analysis of the SDGs, of competence of the researched sector is carried out.

The SDGs, were classified into four groups for greater understanding; 1) economic and social benefits, 2) economic and productive growth, 3) environment and climate change, and 4) Sustainable development objectives that have no major impact on the Solidarity Sector. The creation of the aforementioned groups allows to recognize the SDGs and facilitates a greater understanding.

3.5. Economic and Social Benefit.

This classification allows comparing the results obtained from the research object, evaluating the social benefit of the project in the "generation of local employment, contributing to the reduction of poverty, benefiting a harmonious and integral development of all sectors of the economy" (Daly , 2017), the results found in the research reveal that companies become familiar with the related objectives that benefit society in terms of sustainability, improving the quality of life in terms of their economic and social benefit to families, guaranteeing a life healthy and promoting social welfare.

According to the above, companies work jointly on objectives such as: ending poverty, zero hunger, health and well-being, quality education and promoting gender equality.

Due to the above, the objectives with which the businessmen relate are: decent work and economic growth, reduction of inequalities, sustainable cities and communities.

3.6. Environment and Climate Change.

The companies relate in the same sense the fight for climate change and care for the environment. In this category, research entities state that they work for the environment and prevent themselves in the actions of marketing and production of goods and services, reducing the acceleration of the greenhouse effect and the carbon footprint and the effects that these can have on the life of people and the planet.

The objectives that are related in this category have to do with the measures that companies must take to change the environment, water sanitation, guarantee the consumption of sustainable and non-polluting energy, industry, innovation and infrastructure,

responsible production and consumption, peace, justice and solid institutions.

3.7. The Objectives with which the Solidarity Sector Is Not Related.

Of the objectives that are part of the UN report, the results of the research, relates that companies do not make reference to the SDGs, on action for the climate, underwater life, life of terrestrial ecosystems, alliances to achieve the objectives. At the time that these SDGs investigated the companies do not refer to the issue, and it is identified that these do not work in compliance with this requirement by the UN.

3.8. Successful Practices Of The Sector In Sustainability

The research recognizes the sustainability objectives according to the United Nations report and shows that not all the objectives are put into practice by the companies registered in the Chamber of Commerce of Tuluá, and the different responses are analyzed; as in the previous objective, the successful practices will also be classified with the same indicators.

3.9. Economic and Social Benefit:

The results of the evaluation instrument show a participation of 56% of the companies surveyed, 44% did not report any commitment to the UN report on sustainability for reasons that are unknown.

Companies have investment programs in sustainability, investing in training and staff training on topics such as: gender equality, quality education, community kitchens for their employees and their children, technical assistance in health education and housing benefits.

**Table 3
Economic And Social Benefits**

SDGs / COMPANIES	poverty	Zero Hunger	Health & Wellness	Quality education	Gender equality
COPROCENVA					X
COOPERATIVA SIGLO XX				X	

SDGs / COMPANIES	poverty	Zero Hunger	Health & Wellness	Quality education	Gender equality
FONSANCARLOS	X	X	X	X	
COGANCEVALLE	X		X	X	X
EMPLOYEE FUND OF THE UNIDAD CENTRAL DEL VALLE			X	X	
TOTAL	2	1	3	4	2

Source: Of the authors.

It can be observed in the table 3. That the companies of the solidarity sector of the economic and social benefit category are committed by 40% in ending poverty by hiring personnel with the right to social benefits by law, and also with salaries that are they are above the current monthly legal monthly salary.

On the other hand, in the SGDs hunger zero only 20% of companies have community kitchens and food aid to meet this requirement of sustainable development.

Only 60% of companies provide well-being to their employees through occupational health and safety programs and employee welfare.

Therefore, 80% is committed to quality education as a strategy to commit to the SGDs and 40% seeks an equal society regardless of gender.

3.10. Economic and Productive Growth:

Sustainability practices carried out by companies generate economic growth for their staff by means of stable and well-remunerated employment with their respective social benefits. The companies have as a fundamental basis the development of collective or social purposes and are not based on the enrichment or possession and growth of economic capital. These have as common principles free accession, democracy, the absence of individual gain, the development of the natural person and total independence from the State.

Table 4
SGDs Associated with the Economic and Productive Growth Category

SGDs / COMPANIES	Decent work and economic growth	Reduction of inequality in and among countries	Sustainable cities and communities.
COPROCENVA	X	X	X
COOPERATIVA SIGLO XX			
FONSANCARLOS	X	X	X
COGANCEVALLE	X		X
EMPLOYEE FUND OF THE UNIDAD CENTRAL DEL VALLE	X	X	
TOTAL	4	3	3

Source: Of the authors.

Table 4. It reveals that 80% of companies in the solidarity sector provide a decent job for the personnel linked to them, who enjoy a stable and well-paid job with their respective social benefits.

60% of the companies work in the **SGDs** reduction of inequality in countries and between them and sustainable cities and communities, through financial benefits with soft loans for the entire community according to their investment needs, whether personal or business.

3.11. Environment and Climate Change:

In the research carried out by the **SGDs**; the conservation of the oceans, seas and marine resources for sustainable development and revitalization of the World Alliance for Sustainable Development are related in the same direction, there is a struggle for climate change and care for the environment, through prevention and the effects that these can have on people's lives; Although the businessmen state that there is no impact on these objectives, the research shows a concern for wanting to participate in the solution of this social and environmental problem.

3.12. Monitoring and Evaluation of Research.

3.12.1 Economic and Social Benefit:

The objectives that are part of this group show the following results:

End of poverty, decent work and economic growth: in the investigation it is glimpsed, that the employees receive from the companies the necessary income to cover their needs and that apart from that they have enough to make some kind of savings for the purchase of housing or make another type of investment allowing economic growth at the hands of companies.

On the other hand, the remuneration obtained by people from informal work is confirmed and it is concluded that this only reaches to cover their primary needs, but that it is not enough to make any type of investment.

From the above, it is mentioned that companies show economic growth due to the motivation with which employees work and the ability they have to solve labor problems.

To combat hunger and make its contribution to the sustainability of society, we can see through the companies' commitment to society in terms of food, benefiting the entire community with a responsible consumption of renewable and non-renewable resources.

As for health and well-being: in the research carried out it was possible to corroborate that companies contribute to the health sector the law to comply with social responsibility towards their employees. Companies carry out training in the comprehensive health care of workers supported by the occupational health unit.

Regarding education, it was verified that SMEs encourage young people to advance their professional level studies and incentivize with an increase in salaries and promotion in the administrative positions of the company.

According to the above, the community is shown that quality education is provided in the municipality of Tuluá by different institutions that instruct society from public as well as private educational law. It is educated from the levels of

formal and informal education and non-formal, with the existence of different entities of higher level, including the Unidad Central Valle del Cauca (UCEVA), the Universidad Del Valle among others.

3.12.2. Economic and Productive Growth:

In the research carried out SDGs No. 11 and 12 are related in the same direction that is to ensure that individuals can grow as people in an adequate and safe environment that can provide the guarantees to achieve the goals and have a growth of the means that the surround with resilient cities the need of the community.

3.12.3. Environment and Climate Change:

In the research carried out, SDGs No. 13, 14 and 15 are related in the same direction, which is a fight for climate change and care for the environment, through prevention and the effects that these can have on people's lives. Finally, the researchers perceive that, in the municipality of Tuluá, the companies taken as a research object do not have a very broad knowledge on sustainability or sustainability, therefore, some of the activities they carry out to contribute to the objectives proposed by The UN does not apply in the development of its social purpose.

4. Conclusions.

1. The existence of 17 objectives proposed in the United Nations report on sustainable development is recognized, but only five of them are put into practice by the solidarity sector (companies registered in the Chamber of Commerce of the city of Tuluá). The SDGs were classified as economic and social benefit, economic and productive growth, environment and climate change.

2. Companies become familiar with the SDGs (end poverty, zero hunger, health and well-being, quality education and promote gender equality) related to the general benefit of the people, improving the quality of life of families, guaranteeing a healthy life and promoting social welfare.

3. From the successful practices of SMEs in terms of sustainability, it can be concluded that, in order to determine the competitiveness of companies

according to the UN report, it is necessary that not only the whole sector should associate the millennium objectives, but take measures towards compliance, since the objective with the most successful practice is decent work and economic growth with 42% of the companies under investigation.

4. They develop being the main concern of the solidarity sector of the SMEs of Tuluá being generators of employment for the population through their different services such as loans to carry out ideas of new companies and thus be able to grow the Tuluëña (*this is the demonym for the people of the city of Tuluá*) economy.

5. The research shows the need to make an effort, in employee training on sustainability issues, although it is a high percentage of companies that practice it, the goals of the SDGs to be met are more demanding each time.

6. The companies in the solidarity sector that were surveyed agree that they benefit employees economically, by providing decent work and supporting economic growth with the application of the objectives of the UN report with the reality of SMEs in the solidarity sector .

7. It can be concluded that companies must guarantee the implementation of sustainable development policies; there is a large percentage of SMEs, aware of the need to be friendly with the environment, therefore, it was common to find companies with sustainability practices in this sense, thus contributing to the conservation of natural resources (water, use of energy sustainable in others).

8. Not all SDGs are put into practice by companies due to the development of the social object they perform in commerce. The research, relates that companies in the solidarity sector do not make reference to the SDGs, on action for climate, underwater life, life of terrestrial ecosystems. From the above, no alliances are observed by companies to achieve these objectives.

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