

Revista de Administración Pública

The logo for the Instituto Nacional de Administración Pública (INAP) is displayed in a large, bold, black, stylized font.

Accountability in Mexican civil organizations*

Alberto Hernández Baqueiro**

1. The concept of accountability and the Civil Organizations (CO)

Accountability is one of the key conditions to gain trust and legitimacy on behalf of different social agents. Summarizing, accountability seems to be an important way to trust and then to cooperation in a democratic, complex, modern society. Regarding the non profit organizations, the issue is critical for their management, to empower their stakeholders, to reinforce its institutional capacity and to promote a set of moral resources like trust and legitimacy in their own social context.

Let us summarize a broad discussion about the ideas of transparency and accountability. Transparency is a component and a function in any accountability mechanism. It is hardly conceivable an accountability regime without a clear access to relevant information. Our goal is not to say the last word about this rich subject, but to reach some points of agreement about the conceptual framework that is needed to guide the practice of the Mexican COs. Transparency is understood as a quality of the organization's activities. Being transparent is to allow somebody else to see throughout, and so it is basically related with giving information to others, more or less in a complete and affordable way. Conceptually, this idea is easy to understand even if being a kind of comparison or allegory: an object is transparent when it is possible to see through it.

* The first draft of this paper proposal presented at the *Mexican Civil Society Research Symposium*. RGK Center for Philanthropy and Community Service, University of Texas-Austin. November 27th-December 8th, 2006. The author thanks the support received from USAID for attending this Symposium.

** Full time teacher at Tecnológico de Monterrey, Mexico City Campus. E-mail: albherna@itesm.mx

Transparency implementation, understood as access to sensitive information for the public, has its own problems, such as the type of information that must be available and to whom, what data are confidential; whether the information is to be given for free; the problem of “translation” into plain language (which means that the information has to be understood by the client) so, it perhaps requires some client’s empowerment. Some of these problems require new procedures and adaptations, and it is doubtless a big practical issue. This is particularly true in the Mexican case, where general public is still getting used to new rights and resources regarding the State’s information. But transparency is still a less difficult concept than accountability, which is genealogically and functionally related with some other complex categories.

Accountability is more complicated precisely because it has a variety of meanings, even in the English language. Those meanings are frequently overlapped with some other terms which are by themselves complex and sometimes closely related, such as responsibility, answerability and liability (Brodeur, 1999). But at the end, all of these concepts are marked for they implicate the good and the right performance. In other words, being accountable implies a connection between an agent and its deeds, this implication being variable in a broad range of meanings, from the weakest concept of answerability to the strongest of liability and enforcement.

The most usual idea of accountability is defined by a model of “rule based-compliance”. “According to this model, *accountability is a process for monitoring the compliance of individuals within an organization and the accounts that they give of the performance with the organization’s stated rules and policies.*” (Brodeur, 1999, p.125). This quote takes us to the semantic field of compliance, being “to comply”, to fulfill or execute according with wishes, request, commands, and requirements or conditions (New Webster Dictionary of the English Language, 1981). Finally, the failure in complying can burden the agent with the idea of liability, “a person who is said to be responsible for his or her acts is under an obligation to bear the consequences for his or her actions” (Brodeur, 1999, p. 139).

This discussion is relevant to us not only because of semantics but for practical purposes too, because bringing into the Mexican context this concept from out of the English language is to carry on its ambiguity. “At the very least, it seems that accountability is not the simple and clear social panacea that its advocates might pitch,

but rather a complex and somewhat ambiguous construct” (Ebrahim, 2005: 60). And this is especially true when we are pointing out to the non profit sector. At the present, the Spanish expression for accountability is “rendición de cuentas”. It keeps some components of the English word, but not all of them. Significantly, it lacks the idea of liability (being liable for). The academic debate about the concept follows, approximately, the American literature.

In general terms, Mexican scholars adopted both terms, accountability and transparency, and they agree that transparency is somehow less than accountability, being the former only a necessary condition or a component for the latter (Schedler, 1999; Monsiváis, 2005; Ackerman, 2004). According to the common interpretation, Monsiváis (2005a) incorporates the principal-agent model into the concept of accountability. In that model, the idea of stewardship is incorporated in such a sense that government, for example, “receives” several responsibilities on behalf of the society, and so the government is accountable before the society for this burden.

This conventional model proposes two directions in which accountability is exerted: one of them is “horizontal” while the other is “vertical”. The horizontal axis is related to a system of divided and counter-balanced power, including the law and public entities, while the vertical axis is related to public opinion and elections, where the citizens approve or disapprove by voting in a way or another. This model seems intended for government offices. Some times other types of accountability are mentioned, for example the “international” accountability (networks of international actors look over international agencies and public policies), “social” accountability (a variation of “vertical” accountability, exerted by associations and civic movements), “transversal” accountability (exerted through public agencies that have important participation of citizens), and “intra-social” (from the COs towards other COs). This last idea is related to the integrity of the COs in themselves beyond the State’s participation (García, 2005).

The principal-agent model is often invoked when we talk about accountability. The model was imported from the business literature and it admits several variations. In the case of the CO, they have to account for since they have to fulfill the promises they made to their stakeholders. According to D. Brown (2004) the CO, more than other type of organizations, have to account before many stakeholders, such as the donors, the clients and beneficiaries, the allies, the

volunteers, the boards and so on. But the accountability rules for the COs are often ambiguous or even inexistent. What we want to bold is that accountability models for COs can not be identical to those intended for the government and its agencies.

We can go further and so attempting to define accountability in terms of compliance according to certain rules, and this takes us very close to the meaning of responsibility. What is the difference between accountability and responsibility? In the English literature we find this same question. A feasible proposal suggests differentiating both throughout a philosophical approach. Responsibility has some essential features that accountability has not. First, responsibility is a matter of fact: some one is responsible if he or she did something, and this fact is not changed if he or she is punishable or not because of his or her deeds. Second, responsibility recalls a traditional moral status, in such a way that it can be diminished or even vanished depending on the individual circumstances of the action (for example, no one can be responsible for any actions done without his or her consent). In contrast, accountability is built on cultural basis, depending on specific conventional rules. At the same time, accountability bounds the agent to its actions even lacking some circumstances of the free personal action (those related to responsibility), as in the case of the collective or institutional agent.

The consideration on responsibility and individual moral circumstances takes us to the idea of integrity and, in this sense; there is an interesting debate in the United States and Europe about the role of integrity in the public and private sectors (Dobel, 1990; Huberts, Maesschalck and Jurkiewicz, 2008). Seemingly, a complete answer to the problem of the good and right behavior can not miss the integrity component. From the ethical and (so) practical perspectives, this idea carries this other: if we want the institution to work decently, we should design institutions as if they were intended for demons, but we should know that no institution will work without the personal commitment of its members. Any social design needs some good will to work.

These premises should help us to draft an answer to the four basic questions about COs and accountability: (1) who is held accountable for? (2) What is necessary to account for? (3) Before whom COs should be brought to account for? (4) How accountability can be exerted?

Who is held accountable for? We propose that all the institutions of public interest are held accountable for their acts, and since the

COs are both of private and public interest (Fernandes, 1994), so they are obliged to account for in the measure that they are of public interest. Obviously, this assumption fits better to the non profit organizations serving community on the basis of public funding and private resources given for the same public goals, but the way in which this obligation applies for other types of CO, may be the ones that do not receive public funds, and is less clear. Ultimately, the issue on why the COs should receive public funds is related with a broader discussion about what citizenship is in a modern democracy. Individuals have rights, but groups have too. According to C. Offe and P. Schmitter, a second type of citizenship for groups and organizations could be introduced in politics, in order for them to receive public funding (Chávez, 2005). Organized groups could hold a semi-public status, working complementary but not as substitutes for elected representation (Schmitter, 1992).

In this way, it is convenient to remember that some criticism towards the COs comes from a certain lack of accountability and transparency about their action. “Who appointed them for this work?”, “have they been elected?”, and “who are they ultimately?” It is necessary to accept that the legitimacy of the civil initiatives in social matters is different from the one that owns an elected charge, and so it is the obligation to account for their activities. “Some observers have even suggested that there are as many types of accountability as there are distinct relationships among people and organizations (...) It is inescapable that NPOs are accountable to numerous actors (upwards to patrons, downward to clients, and internally to themselves and their missions). These relations may be said to form a system of accountability” (Ebrahim, 2005: 60).

What is necessary to account for? We shall say that it is necessary to account for two aspects, first for the execution of the public mission commended to the organization, and second for the management of the resources that have been received. As an example, H. Goldstein affirms that accountability in its broadest sense includes “aspects of administration of an agency, including, its operating efficiency, its hiring and promotion practices, and its financial management” (Goldstein, 1997: 131).

This quotation allows us to say that accountability admits different levels, as said: the weakest level is characterized by the obligation of answering about what has been done, and so it implies the access to information and explanations in a clear and accessible language. All of these features constitute our idea of transparency. In a second

and stronger sense, accountability means liability and enforcement (including the possibility of applying punishment) for misconducts or failures in fulfilling duties and requests conventionally and legally established. This is the punishing model of accountability.

A third sense of accountability refers to responsibility as integrity and commitment, not only under the legal and formal framework, but in an ethically stronger way, according to the values and goals of the institution. This model tries to be more pro-active since it involves the individual's commitment. This idea of accountability is related to a conception not primarily bonded to the rule-based compliance and punishment, but instead it is related to the accomplishment of goals of public interest. That conception we can call the ethics oriented model of accountability. It can be nourished by different means, like practice based knowledge, value based cooperation, cultural and educational strategies and production of moral resources.

The punishing accountability model is alike to criminal justice (Brodeur, 1999): the moment for intervention is post-action; the primary objective is the individual, personal accounting; the primary mechanisms are rules and punishment, being the role of the latter strictly negative; the management functions are to apply discipline and eventually to detect and to enforce. Finally, the process has short term endurance. Therefore, for reaching a different notion of accountability based on ethics, we need to address our efforts to both the institutional and individual agency, to prevent misconduct and to encourage good behavior, to introduce other elements beyond the rule, such as examples, identity, shared values and other cultural reinforcements. The role of management should evolve towards leadership and inspiration and so we should look for long term practices through socialization and informal education. We suggest the notion that individuals can be inspired and motivated to look for better actions. This goal requires leadership, design and good practices. These are elements that can be developed through the ethics infrastructure. It does not imply we do not need to punish the failures committed against the rules or values. It does not imply either that every actual person will fit fine in an ethics based system. But punishment alone can only persuade to avoid some misconduct, not producing the good deeds that people can achieve when deliberating, choosing and acting freely.

In a similar perspective, A. Ebrahim has suggested that "too much accountability" can hinder the organization to accomplish its mission. Ebrahim's saying is referring to organizations working in

environments of high upward accountability and high dependence on donors contribution, but we shall say that the problem of having “too much” accountability occurs when accountability is understood only as a mean to control and not as a strategy for the better doing of the organization. There exist the risk of an excessive or exclusive emphasis on the measurement of short term results to satisfy the requests of donors, “an established literature in both the global North and South suggests that as NGOs increasingly seek external grants, they are simultaneously facing the constraints of donor dependence, public service contracting, and narrow manifestations of accountability that heavily weighted toward their patrons or funders” (Ebrahim, 2005: 57). The donors have the power to impose their conditions to the organizations, validly by the way, but this circumstance can affect the organization’s ability to listen to other publics, specially the beneficiaries and the staff, and so to miss the opportunity to learn and improve its performance. The ethics oriented model of accountability should not emphasize punishment as the only accountability component, but the will of greater doing. Let us import a proposition from Ebrahim’s work: “under conditions of high upward accountability, organizational learning is more likely if error is embrace as opportunity and the threat of sanction is minimized” (Ebrahim, 2005: 76)

The answer for question 3, before whom COs should be brought to account for? usually requires the intervention of a stakeholder’s model. The organization should account before the group of interested parts, that is, all those that are rightful to claim for an interest at the organization work. The notion of stakeholder was widely spread by the business ethics literature and has served to review the notion of “corporate responsibility”, among others. The stakeholder is any actor that has a legitimate claim or participation on the organizations performance (Freeman, 1984; Carrol, 1993; Gibson, 2000; García Marzá, 2005).

Also, the notion of accountability makes an essential part of any democratic culture, not only facing the State but the civil and private corporations too. We all live in a world where private initiatives have an increasing power to intervene in the public arena and to modify the society and the lives of the peoples. Just to mention one notable example, G. Andreopoulos (2006) and his colleagues have pointed out the protagonism of the non-State actors in the human rights universe. Not only the State commits and prevents violations of the basic rights, but private companies, churches, NGOs and other actors do it too, and they have to be accountable for theirs deeds before multiple audiences.

No body rejects the obligation to account to the sponsors and the board, but this is, some way, a type of internal accountability. While external accountability, so to say, the obligation of accounting before other persons who do not belong to the organization and whose money is not at risk is less accepted. The accountability concept is a relational one, and accountability is also about power, about who is able to hold whom accountable, “if accountability is about relationships between organizational actors, then accountability mechanisms (such as evaluations) cannot be properly understood without some consideration of for whom and for what purpose they are employed” (Ebrahim, 2005: 73).

When we refer to the public service, it is easy to say that civilian oversight is highly convenient for improving public performance (Goldsmith, 1999), but the idea of the State or the government supervising over COs faces a strong resistance in all the Latin American countries (some examples will be offered below in this paper). Probably because these countries have histories that differ from those of the United States or Europe (histories of struggles against authoritarianism and for democracy), many Latin American governments see NGOs and civic initiatives in general with distrust and suspect. In that sense, transparency and accountability could serve as antidote for that mistrust when public agencies have to work with civil organizations.

Not only the State or the government plays a role as an external watchman of the CO. The beneficiaries or customers of the institutions, for example, can claim a position as a key stakeholder. This suggestion is also related with the idea of a democratic culture, not only in connection with the institutions of the State but also in connection with the private ones, and in connection with the growing protagonism of these in the attention of the public affairs (Elstubb, 2006, McConnell, 1998).

Now let say a word in advance about the fourth basic question on accountability. We are referring to the problem of how an agent is made accountable. According to Ebrahim (2003) the “how” is the group of means through which the individuals and the organization are externally compelled to account for their actions, and the means by which they surveillance over the accomplishment of their mission, goals and performance. The “how” is so important that it constitutes the whole of the accountability in itself: the accountability of an agent is this whole of means for being accountable. This is a functional concept. Therefore, as in other cases, this indicates that different

elements can play a role for accounting in different contexts and to carry on different results.

Moreover in this respect, we shall say that the principal–agent model has some limitations when it is applied to the non profits. These limitations come out of the very difference between the COs and the profit companies. The major challenge in creating accountability systems in the principal – agent form is “to design incentives that will keep the agent faithful to the principal’s interests when they are in conflict with the agent’s” (Brown, 2004: 2).

But the difference between the principal and the agent sometimes is not obvious when we talk about civic and volunteer initiatives, or when we talk about cooperation and common goals instead of power, control and divergent interests. Another model to understand accountability has been explained by D. Brown. The mutual form of accountability “focuses on creating morally and socially binding expectations among mutual influential actors organized around shared values and common causes (...) the parties have compacts or covenants that bind members through their values, aspirations and social identities rather than economic or legal incentives (...) have accepted responsibility for contributing to shared goals, so they have ‘bought in’ to a moral responsibility for keeping their promises” (Brown, 2004: 2). It seems to us that Brown’s model is appealing to a set of moral elements beyond the legal-punishment categories, and so it reckons the need for moral commitment in the accountability practice.

Table 1
summarizes the differences between the agent--model and the mutual model of accountability according to Brown.

	Principal-Agent	Mutual
Status of Parties	Principal important	Equally important
Bargaining relationship	Subordination to principal	Mutual respect, trust and influence
Benefit distribution	Principal benefit	Both benefit
Desired outcomes	Specific goals	General results
Transparency	Principal looks	Both can look
Source of sanctions	Legal, economic third party enforces	Social, moral, peers, networks
Scope for revision	Broad for principal	Broad for both

Table 1. Different forms of accountability relationship (Brown, Moore and Honnan. 2004).

2. Accountability and institutional reinforcement

Our topic approach is an institutionalist view of the social life, and our hope is that social institutions can be perfected. Our departure point is the conviction that institutions emerge, to a certain extent, from a non-planned interaction with their environment, especially when dealing with COs. In many cases they respond to environmental challenges by developing some ad hoc adaptive strategies and utterly they keep those that are more successful in the practice. They are also subject, somehow, to be designed and modified deliberately, tough. As Goodin indicates (2003), as long as this conviction seems feasible, it will be necessary to investigate what kind of principles, both normative and empirical, are pertinent. In our case, “accountability systems are organizational arrangements for recognizing, negotiating and responding to obligations to various stakeholders (...) they may include a variety of mechanisms, including tools (such as disclosures, reports or performance evaluations), processes (such as participation or self-regulation), and combinations of tools and processes (such as social auditing)” (Brown, Moore and Honan, 2004:8).

In a wide context, what it really matters is to make that the human, social, economic and cultural society resources to have an institutional lattice that allow their optimum results. However, such a lattice cannot be improvised. Let us take, for example, the idea of social capital. We understand social capital in the lax functional sense that authors like Coleman (1998) and Putnam (1993) attribute it, as elements of very diverse nature that allow the social agents to establish collaborations with other agents and to act within a determined social system, and it can adopt diverse forms, such as nets, trust, shared customs, rules and expectations.

The possibility of using the social capital can only come from certain types of relationships among the social actors, the CO, the State, the business managerial sector and so on (McConnell, 1998). The most common and needed of these resources is the trust. The trust is necessary to establish any cooperation form, and for that reason it is the key for the use of any other form of social capital, as N. Luhmann says. In the Luhmann's vision, the trust is not the only foundation of the world, but a structured and complex conception of the world could not be constituted without an also complex society, and this could not be constituted without trust (Luhmann, 1996). Therefore, for the social agents to cooperate they need to trust in each other, but in Latin America is not rare to suspect and discard the COs on the part of the government agencies, the parties and the political actors. It is hard to believe that the COs can work for some public good

without pursuing political power (of course, there are cases). And so, they think, COs must be controlled¹.

Accountability allows the society to increase its confidence on institutional actors. This could be truth, but why? If we think alike the State could do, we could trust on the organizations that we can control, but that is something that perhaps the COs will not agree. A different reason is that transparency and accountability allow the organizations to be known and visible. M. Sepulveda insisted on this point: visibility is a way to gain legitimacy (Sepulveda, 2005). More systematically, D. Brown presents a practical model that connects accountability to legitimacy in some domain. This model shows the connection between good accountability practices, strong identity, legitimacy and performance capacity for the COs in a certain field (domain). If seen as a fundamental strategy of the organization, accountability puts missions at the center. This way, the accountability system serves to create the value the organizations seeks, reinforces its operational capacities and the legitimacy and support it needs to survive.

Accountability models	Mechanisms of accountability management	Outputs of the accountability system	Legitimacy in the domain
Principal – agent Mutual (group pressure to fulfill standards)	Transparency Participation Evaluation Complaint and repair Certification	Definition of priorities Negotiates stakeholders interests Creates organisms in the domain Articulates standards Manage consequences: complaints and repairs Strengthening legitimacy Enables organizational learning	Legal (fulfillment of existent laws) Normative (fits essential values) Pragmatics (gives value to stakeholders) Cognitive (fits to the way things are, based on experience and past performance)

Table 1. Accountability system summary. Prepared by the author out of Brown, Moore and Honan, 2004.

1 The “Institutionality and transparency indicators” promoted by Cemefi are ten. The organization has to have: 1. Constitutive document registered by a notary; 2. Status given by the Secretary of Public Finance; 3. Mission, vision and objectives; 4. Verifiable address and telephone; 5. Annual inform of activities and audited financial results; 6. Board of directors composed by different people than those working as staff in the organization; 7. Paid staff with full labor rights; 8. Volunteers participation; 9. More than three years operating; 10. More than three different sources of funds.

Is accountability really necessary for the CO? We shall say, yes. First, accountability is very convenient as a fundamental strategy. Years ago in Latin America, when many civic initiatives began under the inspiration of the catholic “option for the poor” or/and the socialist revolution, accountability and transparency could seem unnecessary or out of place. Sepulveda insisted that in the 1970’s many leaders of new associations were scholars and social scientist, religious people and former left activists. These people oriented their activities to the most marginalized populations under criteria of promotion, participation and self development. The people involved in those initiatives were beyond any doubt; they acquired a moral commitment and acted under an agreement of trust: they shared the conditions (sometimes the misery) of the people they worked for. In that context, the discourse about accounting and efficiency could hardly be applied to the CO. It shall be a waste of time and resources. The donors, if there were, did not intend to obtain structured programs, budgets and specific results (Sepulveda, 2005).

Perhaps some leaders can pass without rendering accounts even today, since they have that special source of power that Weber described many years ago as the charismatic legitimacy. Sometimes, a charismatic leader plays an essential role in the creation of new social initiatives. The followers believe that the leader will act in favor of them under all circumstances and if there were failings they shall be caused by factors beyond his control. But even if this assumption was truth, the organization’s sustainability is at risk unless the organization has the ability to gain public confidence and support from other social agents and citizens. Being accountable is then a strategic attitude.

Moreover, if seen this way, accountability is related not only to control and moral obligation, but it is a concept related to a better management and guidance for the organizations. Accountability can serve for managing, orientating and controlling more effectively the institution when it is connected to the entire organization’s culture and structure. If we consider that the CO is linked to many publics, not only the “owners” and the “clients”, then we can realize that there is a challenge in empowering these different audiences’ ability to intervene in effective and efficient way in the organization’s activities. In this sense, making accountable the CO needs to reinforce its normative framework and procedures, and it implies also the inclusion of the different voices of its audiences. This is a very important task in terms of capacity building for the structure and empowerment for

the stakeholders, especially those in a disadvantaged position (as can be the cases of the beneficiaries, volunteers and partners).

Therefore, the issue about how to make the COs accountable has to go beyond the basic idea of controlling the staff, and instead reinforce the fulfilling of the mission, valorize the context of trust and cooperation with external and internal audiences, and improve the role of shared values and culture. In the same way, the COs everywhere work on the basis of a strong “symbolic” capital that gives them legitimacy before their publics. They are often identified as agents of solidarity, common good and altruism. Many practical issues on sustainability are related to the ability of the COs to use and increase these moral resources like trust and legitimacy. The good practices of accountability like transparency, openness to information, external auditing for stakeholders, adoption of codes and evaluation systems, certification, complaint and repair systems contribute to build those moral basis. The issue of performance measurement is one of the most problematic in any evaluation system. It affects deeply the creation of any accountability system. Because the performance measures for COs are more ambiguous than criteria applied to business, for example, it is very important to define some indicators to be informed to specific stakeholders. But more importantly, accountability in its connection to evaluation can serve to the organizational learning when it provides crucial information for decision making and so to modify its operations at all levels.

The CO's evaluation is an issue by itself, but we can suggest some principles for denoting the link that goes from accountability to evaluation. Ebrahim sustained that evaluation is a central mechanism of a broader view of accountability, but evaluation is far of being an unambiguous concept, “one can come to different conclusions about an organization's effectiveness depending on how an evaluation is framed. In other words, organizational effectiveness is a malleable construct (...) If evaluations are to be useful for guiding deliberate change in organizations, they will require a link to organizational learning” (Ebrahim, 2005: 66). The logic framework and other tools of common use can suffer limitations when they are too focused on quantitative targets instead of considering a broader context of social change. Besides, we face the problem that some evaluation systems are too complex for small or young organizations. In this sense, the organization's size and capacity “should be key factors in determining the scale of an appraisal. Onerous data requirements can lead NGOs to develop monitoring and evaluation systems

that although satisfying donor need for information are viewed as irrelevant for internal NGO decision making (...) What they [the CO] need are systems of evaluation that are simpler and more accessible, no more complex, particularly in a context where they are resource-dependent on funders..." (Ebrahim, 2005: 65). As we will see, this is the case in many Mexican organizations.

3. Institutional accountability and COs in Mexico and Latin America.

Some organizational dimensions of the COs are essential for defining the extent of their possible actions. In general terms, the size of the sector in the Latin American countries and in particular in Mexico is small, according to the available measurements up today. Although it is debatable the relevancy of the methodologies used for different national realities (as those adopted by L. Salamon, 2001 and G. Verduzco, 2003), at least they are an indicator of the situation in the more formally consolidated organizations, in some respects. At its turns, some of these features are important for the COs capacity to account. Let us say as an example the influence of age and size. "It has been observed that it is more common among older and more established organizations to treat evaluation as a positive process that can generate useful insights and learning. Smaller and younger organizations do not always have the experience or leverage with donors to shape evaluations to be more useful for learning" (Ebrahim, 2005: 63). As a result, for these small and young organizations, to account can be an overwhelming burden.

However, the contribution of the sector to the public life is not completely determined by its size, especially in certain fields, for example in that related to the ability to guide certain topics of public opinion or to influence in the creation of public policies. In this sense, COs are new social actors in Mexican landscape beside the traditional ones as parties and unions (Avritzer, 1998; Canto, 1998; Loeza, 1996). Hence the importance of the sector cannot be considered only based on the number and size of the organizations that integrate it.

Some main features should be remarked in relation to the institutional status of the non profit sector in Latin American, regarding its ability to account. We will mention two of these features. In the first place, the legal framework in many Latin American countries is still a matter of discontent. In the second place, the role that the non profits are playing in the region is uneven, as it can be seen in the case of the NGO.

The legal framework is one of a conflictive issue between the States and the non profits in Latin America. Let us mention some examples: according to Casanovas (1999) in El Salvador the law published in 1996 gives broad faculties to the State to decide the legal status of the organizations, applying political criteria. Besides, the law foresees financial control on the NGO resources by the State. In Guatemala, the laws are ambiguous and disperse, with several attempts to tax on the NGOs financial resources. We find the same concern about the legal framework in Argentina, where the CO are ruled only under a law made in 1972, which has important inconsistencies (Calvián, 1995). The case of Brazil is more interesting and perhaps the more advanced since it has a new law for “Civil Society Organizations of Public Interest”. It avoids excessive intervention from the State in the organization’s internal life and recognizes the citizens’ right to oversight the COs (García, 2005). In Mexico, a new law on COs has been published in 2004, which implies both good and not so good conditions for COs activities, as it is discussed in other chapters in this volume. When we talk about accountability it is difficult to avoid comparisons to American standards. So, it is important to keep in mind that we are referring to quite different frameworks. Although there are many types of non-profits in the United States, most of them are understood precisely because of that non-profit, mostly charity profile, under the provisions of the Internal Revenue Code for tax issues (federal legislation), while they are over sighted by public officials in every State (local authority) in order to be considered as non-profit organizations. Those procedures have not an exact equivalence in the Mexican regime.

In addition to the problem of the State’s regulation over the CO, there is a question about what the role of the COs is, and so what kind of accounting is to be implemented. The profiles of non profit organizations in the Americas are different in every country. Inside the broad concept of COs we can distinguish a subcategory some times called the NGOD (NGO for development). This type of NGO has a story of its own. In Bolivia, the NGOs have been closely related with international agencies and have played a role as intermediaries between these agencies and the population, sometimes replacing the State in receiving and distributing that international aid (Toranzo, 1992). The NGO in this context are seen as something different to the native civil society, as an actor in a context of international cooperation, in such a way that it is not clear why the State should to oversight them. When we talk about the function of non profits in a society, it can be thought as being complementary, diverse,

or contradictory in relation to that of the State. Turning back to the Bolivian case, it seems that NGOs have played a role as competitors versus the State for international funds and they have behaved like alternative agents for social development. In this sense, their performance has been criticized as technically weak and sometimes they have been blamed of being inefficient and less than democratic in its internal operation (Casanovas, 1999: 30). Adopting an economical perspective, Barrios Savelza (1997) says that the NGOs are oligopolies that hold international financial resources, they do not compete in a market that forces them to produce with quality and at low cost but, instead, they offer only what they arbitrarily decide, in a very imperfect market. Ultimately, he says, an NGO is as valuable as it is able to disappear.

A very different perception is sustained by Patricio Fuentes in Argentina. For him, NGOs have to do with a process of institutionalization of several educational modalities, aimed to contribute to the satisfaction of major social needs and for the advocacy of citizens' rights (P. Fuentes, in Thomson, 1995: 7). This perspective is perhaps closer to that of Mexico. Although there have been international NGOs working in Mexico for long years, the general opinion is not to consider the sector as aliens participating in domestic problems, even if in some cases there are significant contributions from transnational organizations.

As can be seen in some Latin American countries, there are different opinions about the role of the COs in society, varying from the interpretation of COs as competitors facing the State until that one that proposes that they are cooperators before the State and the private profitable sector. What we find in fact is a wide range of practical positions. The moral resources available for a specific organization are related as much with its links with external publics or audiences, partners and sponsors as with internal performance, including goals achievement and fair, democratic and transparent behavior. Doubtless, the concern about accountability is growing up in Latin America. It is common to say that the issue was raised up by donors. This is truth until certain point: many international funders established "efficiency" standards to give their money, and so they changed the way the COs operate. As the director of a CO in Mexico City told me once: "in the 80's we discovered that we were NGOs, and that we needed to organize the work...we did not know that, we came from activism and militancy..."

But more recently there is more awareness about the importance of other stakeholders than the donors, specially the beneficiaries of the activities developed by the NGO. Subjects like transparency, resources, legitimacy, legal knowledge and technical competency are key parts of the accountability agenda. As an example, there is a initiative funded by the Catalan Agency for Cooperation to Development about accountability in NGOD that is being carried out by a group of COs in Cataluña (Observatori del Tercer Sector), Argentina (AGODI), Bolivia (Catholic Relief Services and Fundacion Jubileo), Brasil (RITS), Chile (Fundacion Soles), Costa Rica (Fundación Acceso), Honduras (CEHPRODEC), Paraguay (Sumando), Dominican Republic (Alianza ONG) ad Uruguay (ICD)². Sooner or later we will see similar initiatives operating in Mexico.

4. Searching for accountability in Mexico: Transparency in the post-PRI times

The history of the institutions helps to understand them nowadays, at least partially. So it is in the case of the Mexican COs. As has been shown in other chapters of this book, México is full of contrast and contradictions. In this society we can find social institutions that fit on a liberal-democratic tradition alongside with a heritage of authoritarianism and underdevelopment. Inequity and distrust are big barriers to build a strong civil society. But, seemingly, the circumstances are changing.

The Mexican context has a political component in its search for accountability: the demand for more new democratic forms of coexistence. It is assumed that democracy implies participation under certain conditions of equality and rights. "One of the convictions that is being assured in the political culture of the Mexican society can be described as the essence itself of *accountability*: that the legitimate exercise of the political power should be subject to the control of those over such a power is exerted" (Monsiváis, 2005: 7).

Transparency and accountability are two terms that have been popularized in Mexico in the recent years. The first of these terms is an important part of the federal government's speech from year 2000. This is comprehensible due to the intention of being distanced from the image of dishonesty which was the government's hallmark

2 For more information about this Iberoamerican initiative see: http://www.tercersector.net/php/general.php?seccio=sc_rec_amp&idioma=Cs&id=43 (retrieved on May 9, 2007).

during a long time under the PRI administrations that preceded it. Meaningfully, the current federal administration created in 2003 the Federal Institute of Access to Public Information (IFAI, Instituto Federal de Acceso a la Información Pública) which has spearheaded the campaign run by the Mexican State in order to obtain a cleaner image. This action might be one of the most important decisions in President Fox six-year term to modify the structural conditions of public administration. In addition to IFAI, the Secretary of Public Service (SFP, Secretaría de la Función Pública) has also conducted a series of actions with the same transparency and anti-corruption goals in the federal administration. It developed also some initiatives regarding the private sector, especially through the "Program for Integrity and Codes of Conduct". More specifically for the non-profit sector, the National Institute for Social Development (Indesol, Instituto Nacional de Desarrollo Social) has implemented several actions in relation to civil organizations. The most known of these actions is, perhaps, the program to avoid that the activities funded by the State could be used with political-electoral purposes.

In relation to public funding, the Secretaría de Hacienda publishes every three months the amounts and beneficiaries of any public resources given to private initiatives. Any public agency, on its turn, has to publish this information in its web page.

One of the follow-up strategies carried out to legitimate this facet of the public administration has been the "civic" trait of some public institutions, notably the IFAI, the National Commission for Human Rights and the Electoral Federal Institute. These three key-institutions in contemporary Mexico include a number of citizens in their boards. Many of them forged in the academy and/or the civil organizations. It seems that the civil organizations have, generally, certain prestige that can be used to reinforce the new government entities, especially those related to sensitive issues like human rights and democracy. By incorporating a different culture from the one public servants and politicians usually have, the surveillance and external supervision to the action of the State would be reinforced by the society. Nevertheless, it is uncertain that the "prestige" of the civil initiatives can be "translated" to the public entities. On the other hand, it can hardly be said that the conditions that allow us to believe that a CO is accountable are the same for doing so about the State.

At the same time that citizens want a more transparent and accountable public sector, they begin to wonder what is happening about

private organizations that have public aims, especially when they receive public funds. This claim comes partially from the non profit sector itself as well as from the government and international institutions. Besides, it is important to consider the background of Mexican COs in this matter. If the sector's importance is not due to its size, it is based on what? Perhaps the COs ability to influence the public life is based on their vaulted moral status, moral resources, trust, good works, altruism and morality. That is the reason because the nonprofit or voluntary sector is especially sensitive in faking scandals, frauds and other forms of wrongdoing that cause distrust on the sector. Some scholars have found that the incidents of wrongdoing in last years appeared "over a lengthy period of time, were not precipitous, reflect a lack of board oversight, and have had long terms impacts on the organizations" (Gibelman and Gelman, 2004). The authors suggest that the situations they studied are not isolated cases amplified by the press, but correspond to some emergent patterns repeated at international level. Even if we do not have empirical confirmation for the Latin American COs in this respect, we can bet that the nonprofit sector in these countries is as vulnerable as any other to scandals and distrust. According to the National Survey on Political Culture (ENCUP 2003 and 2005), in Mexico, the level of public trust on nonprofits is lower than the one of some institutions (the army, the church, the human rights commission) and professions (medical doctors and teachers), but it is higher than the trust on the Supreme Court, the Congress, the companies, the unions and much higher than the trust on politicians and policemen.

The scandals related to the nonprofits do not occur very often in Mexico. But we can find some significant examples. A notable one is the "Vamos Mexico" Foundation leaded by the former President Fox's wife. It has been accused of misusing public resources and political influence to favor her initiative with the main purpose of political promotion for the so-called first lady. False or true, the public opinion about "Vamos Mexico" was very controversial. Ultimately, it did not help to improve the public image of non profits. Other example is represented by the "Teleton" contest. The Teleton's idea in some Latin American countries is to promote donations by the general public and big companies for disabled children. That sounds well and it has been rather successful, thanks to the open support of the TV biggest companies. But beside that sympathetic mission there are some suspicious about whom is receiving more in terms of tax exemptions and publicity, and there is a great wondering about the way the money is invested. It happens something similar with

the “round it up” campaign supported by some big supermarkets. Distrust seems to flourish everywhere about high profile initiatives. In all those cases, gossip seems to be the only punishment on the organizations and companies involved. There are not clear answers or means for the general public to get answers wanted. A different story was made public in 2003, when the conservative organization “Pro Vida” was accused of fraud and fiscal evasion for 30 million pesos received from the State. After two years of legal battle and public opinion debate, the organization and its leader were found guilty in 2005, and they were prohibited to receive any public funds in the coming years³. The case showed both the ability of a group of COs to use public information for civic auditing, and it made evident that COs are as able as any other organization to perform dishonest conducts.

The issue points out a general problem regarding trust and autonomy among CO. The truth is that not all COs merits trust. Not all of them can be allowed to self-regulate completely. Therefore, a minimum accountability system should be mandatory for all organizations in order to avoid damages to any person in society. Now, the question posted is: what strategies can produce trust in general public and strength civic initiatives, avoiding the historical vices that permeated the State-Civil Society relations in Mexico?

5. How and before whom in Mexico?

The broadest legal framework in Mexico establishes two types of “moral persons”, i.e., not individuals but collective entities: the public and the private. We are interested only in private entities. These can be of two classes, the mercantile and the civil. The basic difference is the profits they seek for or not. According to this legal background, the civil organization is essentially a non profit. The adequacy of this framework for the Mexican COs is not undoubted. For long years the political speech in Mexico has talked about a “social sector” formed out of unions, peasant and popular organizations, linked or subordinated to the political machinery of the regime. The few

3 Nevertheless, there are some opinions that hold that society can be built on different basis that trust, even on distrust. Perhaps the classical thesis on this perspective is that of T. Hobbes: only the State keeps peace among private individuals. Being not that radical, we can accept that a “strategic distrust” as a premise for any accountability system that goes beyond the solely individual moral responsibility. Trust is necessary to produce social cooperation, but trust can not be granted for free. Trust is not spontaneous but it depends on some basis.

organizations that operated out of this web were often motivated by religious reasons. They were tolerated by the regime while their activities were marginal and did not dispute the supremacy of the State in promoting social welfare and development. These marginal organizations had some recognition under the form of “assistance institutions”. This scheme, added with some variations, constitute the first fact for legal legitimacy and legal accountability. This heritage has begun to change in recent years, although R. Salgado has shown how deep the roots of the ancient political culture go into the present practices of peasant organizations in Mexico (Salgado, 2006).

The supervision on the civil organizations still belongs to the State according to Mexican law. As for the normative framework of the civil organizations, the main referent in Mexico is the “Federal Law to Promote Activities Carried out by Civil Society Organizations” (LFFOSC) published in 2004, but until today it is hard to see how the law has fomented the social initiatives, partly due to the inherent diversity of the sector, that has not been considered in the law (Pérez-Yarahuán, 1998: 485). As this author underlined, the diversity in the sector implies that some of the COs should receive tax exemptions and public funding because of the nature of their activities and beneficiaries, but some others should not. They are not equal, and must not be treated as if they were. The legal framework has to recognize this diversity and then clarify the rules to provide a differentiated treatment. Just to mention two examples that show the importance of diversity, consider the human rights organizations and the civic-public policy oriented organizations. Both types of COs have a difficult relationship with the State, both of them have severe restrictions for receiving public or private funds, and not very seldom they are accused of serving other interests than those openly declared.

But, beyond the problem of diversity, there is not complete coherence among the supportive intention of the law and the government different dispositions, mainly those of taxation character. The COs commonly are afraid of having too much intervention from the State, especially through formal auditing. The idea of the State to act as principal before the COs acting as agent is dangerous because it could be easily abused.

Nevertheless, the LFFOSC specifies that the organizations that it refers to and their activities are of public interest. This is major character of this new law, because in past times the COs were considered as private initiatives more alike the profit companies.

Under the new federal law the activities of public interest that deserve support from the State are enumerated: social assistance, popular feed, citizen participation in public interest issues, advocacy, development for indigenous communities, gender equity, services for the handicapped, cooperation for community development, human rights, sports, health and sanitary, natural resources and environment protection, ecology, sustainable development of rural and urban areas, education, culture, arts, science and technology, improvement of popular economy, civil safety (García, 2005).

In Mexico, two federal laws have to do with CO, the mentioned LFFOSC and the new Law of Social Assistance (LAS, 2004). Both are nationwide. Beside, each state has (in most cases) a local law on private beneficence and only few states have their own “ley de fomento” for COs (namely, Baja California, Veracruz and DF). In these laws some obligations are appointed to the CO, including being transparent in financial issues and results. More concrete, the LFFOSC creates in its article 16 a compulsory register for any organization that seeks for public funding. The organization has to inform to the authority about the origin of its funds, domestic and from abroad, and it has to inform every year about its financial situation. Furthermore, in the article 24 the LFFOSC says that any organization that does not comply with the law requirements will suffer punishment according to its fault, being possible to adopt warnings, fines, suspensions and definitive cancel of the organization’s register. Oaxaca and Michoacán states have not approved a local “ley de fomento”, since the drafts are too invasive on the organization’s autonomy (García, 2005).

On its turn, the LAS foresees a “National directory of public assistance institutions”. This register requires identifying the CO, to define precisely the endurance and type of services it offers, its location, resources, legal status and representatives. Any change in this information must be notified to the register. The private assistance is under the rule of the Secretary of Health, and so it cares about the complying of a long series of Mexican Official Norms that constitute the normative framework for specific activities. In regards to the local laws of assistance, 18 Mexican states have their own law of assistance. They put the private institutions under the oversight of a Private Assistance Board (Junta de Asistencia Privada, JAP). This is a government’s de-concentrated instance that includes some representatives from the private sector. The JAP dictates norms and procedures and in the case of serious faults it is able to remove an organization’s board, extinguish the organization and reassign the

organization's properties to another institution of the same of similar activities. This is a powerful watchman.

Every Mexican state establishes its JAP. Nevertheless, only around 6% of COs adopts the form of a Private Assistance Institution (IAP), which is under the watch of a JAP (Calvillo, 2004: 100). Most of them adopt the form of "civil association" (AC) that has far less surveillance on them. The AC is a very flexible legal status, and the most common among CO, approximately 53% of the total according to Calvillo (Cediodoc data). While "civil societies" (SC) are only 3% (the main SC difference is that it does not exclude profitable activities). 36% organizations have no a legal personality. Both types of CO, the AC and the IAP can reach the status of "donataria autorizada" (an entity able to issue receipts deductible from taxes). This privilege is ruled by the Secretaría de Hacienda.

Most of the IAP organizations correspond to the traditional assistance initiatives such as medical service for the poorest, orphanages, disabled people, especial needs education and so on. Some of these profiles can be found among the AC organizations too, but there are virtually no IAP organizations in the fields of human rights, social development, gender, environment and ecology, civic auditing and participation, professional associations, and so on.

It is difficult to say if the State should go further to regulate the COs activities or the way it should do so. Certainly, some minimal standards must be established for a particular COs to be granted by the State, but it is necessary to avoid overwhelming the organizations. The recognition of the mission and prestige of a CO in a certain field is still very informal. There are not enough certifying organisms or standards, public or private, to produce the basis for trust and cooperation among social actors. There are some areas in which the State can play as a referee for the private actors, but there are some others where the expertise is mainly located in the civic initiatives. Where the State has not the knowledge for supervising, the people from the COs could generate the rules and accountability mechanisms for the participants. That is the case, for example, in special needs education field, domestic issues, culture and local traditions, professional associations and others. These self-generated rules and standards do not exclude the common obligations versus the State, like taxation according to a differentiated regime.

In the United States the nonprofits have a lot more formal requirements from the government at national, state and municipal level. In a recent

study, R. Irvin (2005) suggests that it is not possible to say that the American states that have less regulation over their non profits have more nonprofit or fundraising frauds compared to other states. In my opinion, what Irvin's study implies is that burden too much the COs by the government results in high cost for everybody, the State, the COs and the public, and helps very little to increase the benefits that society receives from its nonprofit sector.

Commonly we shall say that State's watch on COs is intended to avoid fraud and other misconducts, and all the secondary unwished effects that those practices carry on them. But the watching exerted in the way of bureaucratic and periodical reports are of poor use for detecting bad behavior. Instead, it is the public complaint what serves more to the authority to investigate and prosecute the offenses committed. Therefore, having easy access systems for the general public to denounce is more effective to pursue misconducts among COs than an expensive, pretended exhaustive reporting system operated by government officials.

In the Mexican case, the State watching on the COs is an important aspect of the accountability issue. More and more we listen to voices that demand more surveillance, but we believe that surveillance has to be such that it balances the need of avoiding frauds, supporting trust and providing regulatory framework, and the need of being simple, cheap and to dissuade from the control temptations by the part of the government.

But regarding the accounting for monetary resources, in many cases an important role is played not by the State, but by the different entities that fund the work of the civil organizations, especially the international ones that have more sophisticated procedures or even programs of institutional invigoration and training, as it has being the cases of some international organizations that work in Mexico, like Alliance International (that helps HIV-AIDS organizations), the USA International Agency for Development (USAID), The Nature Conservancy (for ecologist NGO's), the Packard and Ford Foundations and many other examples. Much of the Mexican NGO's interest in accountability is due to the weight that these international agencies give to issues like this one, someway linked to those of capacity building and evaluation. In Mexico, the COs are interested in accountability, first, in respect to the State and the use of public and tax resources. Secondly, the COs are interested in having some kind of accountability practice as a mean that facilitates the access to

public funds and to resources from international organizations. Only in the third place the idea of accountability is seen as an instrument to increase standards, to build institutional capacities, to reach better results and so, to support the achievement of goals and mission.

Nevertheless, what we have found many times when looking for internal accountability in non profits is that they only begin to incorporate some practices of accounting when they are asked to do so by their sponsors, and in these cases the formal control is limited to the individual project that is being funded by that sponsor. An accountability system is hardly seen as a useful tool for the organization beyond the request from an external agency. In this respect we have an important issue not only because of the risks implied in privileging the “upwards” accountability, but because in the Mexican context the participation of external donors is much lesser than it is in the North. So, it is a bad strategy to adopt accountability practices oriented only to external audiences whose contribution are going to be probably very limited. But this is what happens more often. The practice of multi-stakeholders participation including the staff, beneficiaries and similar organizations in Mexican COs is very rare. But, since much of the COs incomes come from the services they offer and from small donors contributions, it seems that different types of accountability beside the big funders oriented shall be adopted.

The sponsors of the organization have the power to impose an accountability system, but the beneficiaries do not. Some scholars in Latin American have criticized the NGOs for what they see as a lack of transparency and democracy (Irías, 1998), the absence of mechanisms of representation and surveillance for the beneficiaries (Casanovas, 1999), and the CO’s “monadism”: the organization has no windows to communicate to the external world (Dos Santos, in Cardanelli, 1995, p. 153). Why beneficiaries shall take a part in an accountability system? At least for those COs that clearly have a group of population in whose name they act and distribute goods and services, there is a duty to render information and receive feedback. The donors, in theses cases, give their money to the organization for it to bring benefits to that population, trusting the COs intermediary role. That situation could be reasonably clear. But there are some activities in which it is difficult to indicate who the beneficiaries are and how they can be informed. For instance, it is difficult to say how exactly an “exemplar case” defended by a human rights advocacy group is helping to improve a human rights regime in the open society. It helps to build a better society, but it is very hard to measure the

impact. The accounting for this type of activities has to be qualitative differentiated.

One frequent subject when we talk about accountability for non profits is the proposal of having regulatory instances of voluntary adscription. For the self-regulation systems to work it seems that a certain identity and culture is needed. García suggests that the political system has to be open and democratic; the society has to follow the rule of the law and incorporate a commitment of social responsibility (García, 2005: 109). Let us try a comparison: The practice of arbitrage has a long tradition serving business in Europe and it is common in the United States too, but it does not happen the same in Mexico. Nowadays, the insertion of arbitrage entities in this country is very new and uncommon. The best know examples are perhaps the National Commission of Medical Arbitrage (Comisión Nacional de Arbitraje Médico, CNAM), and the ISO standards. The CNAM receives complaints on medical practices, its “sentences” (“laudos”) are not properly mandatory in legal terms since it is not a court, but its authority is not based on voluntary agreement of the parts because it has been created by the State. Other mediation initiatives have little success. One recent example is the Council of Self Regulation and Publicity Ethics (“Consejo de Autorregulación y Etica Publicitaria, Conar”) that has been legally accused for defamation, calumny and authority supplant. A journalist wrote about this case “the accusation is against Conar’s credibility, the sap that feeds it as a good will referee” (Barranco, 2006).

About the ISO standards, we shall say that these are growing popular among profit companies, but its philosophy and procedures have not permeated the non profits. The ISO standards and others of the kind can help to promote efficiency and performance but it does not seem that they are available (its implementation is rather expensive) and convenient for small size and scarce funded organizations. García (2005) mentioned an exercise developed in 2004 by a group of organizations (the “Network for Sustainable Development”) to incorporate ISO 9000 standards into the rural development, with some support of public funds. But this seems to be an exemption.

The strategy of creating codes of conduct and codes of ethics has been adopted by some Mexican companies and the “Consejo Coordinador Empresarial”, the biggest Mexican business association. Probably because some businessmen participate in the boards of some philanthropic foundations, we can find some of them having

codes of ethics too. This is the case of Fundación Merced, among others. It has a code of conduct of its own. This CO offers funds and several training programs for other CO, promoting the adoption of codes of conduct as part of its capacity building strategy.

The idea of COs helping other COs to improve their capacities is often mentioned in conferences and training offers about accountability and transparency. We will mention some more examples developed by Mexican organizations.

The Mexican Center for Philanthropy (Cemefi) is a private initiative mainly funded by a group of businessmen. It declares to have 635 members, some of them are individuals but the majority are collectivities like foundations, grass-root organizations and NGO. Perhaps, Cemefi concentrates the most conventional, best established and formal non profit organizations in Mexico. Three years ago, Cemefi published its “Institutionality and Transparency Indicators”⁴, in order to indicate a series of common standards to show to the public (potential donors, for example), how transparent, institutional and (so) trusty a non profit could be. The ten criteria enunciated by Cemefi include two that are directly related to accountability practices: annual inform of activities and financial results and presence of a board whose members are different from the people working in the organization’s staff. In a broader sense, two more indicators can be related to accountability: the privilege to receive tax benefits, given by the Secretaría de Hacienda, and the existence of a defined mission, vision and objectives. Until April 2007, 104 organizations had applied to obtain the “distinctive” given by Cemefi (out of a membership of over 600 entities). 79 organizations fulfilled all the criteria, but 25 did not.

Table 3
Frequency of not fulfilled indicators for 25 applicant CO

Indicator	1	2	3	4	5	6	7	8	9	10
OC’s	1	0	8	2	15	11	9	3	12	11

Source: Cemefi (2007).

4 The investigation on this case was carried out by a group of five civil organizations working together based on the new legislation on access to six information. See a complete report on the Pro-vida case at: www.fundar.org.mx/pdf/CasoProvida.pdf (retrieved on July, 2008).

Obviously, this data do not have any statistical value. Nevertheless, they could feed some hypothetical speculations. The more frequent failure corresponds to the indicator 5 (annual inform of activities and financial results); the second failure corresponds to the indicator 9, to have operated more than three years and the third place corresponds to the indicators 6 and 10 (presence of a not paid board and having more than three different sources for funding). This numbers suggest the weak situation of these initiatives and particularly the lack of accountability practices. Let us a word on the board's role in accounting. Gibelman and Gelman noted that the standard explanation given by board members to frauds in nonprofits worldwide is that they did not know (even if the should have) and that "they operated from a philosophy of trust" (Gibelman and Gelman, 2004: 367). The lack of scrutiny from the trustees reveals a governance problem in the organizations. For many Mexican small organizations the board does not exist or it is only a "public relations figure", but for the (few) big ones the board often works deficiently.

The initiatives developed by some COs to empower other COs, establish a relationship between the accountability practices, the capacity building and the empowerment of the organizations. Two examples: the "Premio Razón de Ser" funded by Fundación Merced and the "Auto-Diagnosis Exercise" offered by Fundación del Empresariado Chihuahuense (FECHAC). The first is a prize for non profits given by Fundacion Merced under criteria that consider some basic accountability practices. The process to confer the prize does not go deep into this aspect of the participants, but it is one that considers the whole of the organization's performance, even if the criteria are scarcely developed. At its turn, FECHAC widely spread an instrument called "Auto-Diagnosis Exercise". Under the premise that the capacity and results of the COs is evaluated by public, private and international donors, they offer an instrument that includes some aspects on accountability. This tool takes the Cemefi's indicators (volunteer board, audited financial reports) and other bench marking materials. It notably considers the evaluation and stakeholder's participation as a part of the organization's strategy; codes of internal rules and procedures for the staff; and an entire section on transparency. The section on transparency asks with some detail a series of practices like open and public information about funding, activities, financial results, evaluation according to specific parameters (mission, values and objectives), follow-up for strategic planning and objectives, participation of beneficiaries and monitoring of costs and operation. This seems a very convenient tool, but there

is no information about how many COs have used it or what results they get. The instrument can be downloaded by free from the internet and self applied but no register is saved by FECHAC.

The most recent initiative freely adopted by a group of 24 organizations was originated in a group called “Colectivo por la transparencia”. The six organizations in *Colectivo* originally gather with the purpose of empowering civic participation and to promote transparency and accountability in Mexican government. But they eventually amplified this vision to incorporate some practices of transparency and accountability in a bigger group of organizations. Therefore, they signed and made public a document entitled “Declaration of the civil organizations on internal transparency and accountability: values and actions coherence”⁵. Among the signers we can find Cemefi and the Mexican Electricians Union, together with small COs that work on children, consultancy and human rights. According with the declaration, the COs involved are obliged to publish in their web pages information regarding legal status, activities, services and products, allies, mission, annual reports, evaluations, decision making, fiscal reports and funding. They accept the task of having internal order in archives and institutional memory, to implement finance and administrative auditing and to promote a fiscal legislation at national level. As Layton says, this is an innovative effort because its institutional purposes; it tries to improve institutional capacity beyond imposing control mechanisms (Layton, Kuri & Reyes, 2006).

Layton conducted an exploratory analysis of this group of COs and found that the results were not very satisfactory one year after the signature of the Declaration. Divided in three axes (institutional profile, funding and impact), the poorest performance of the group

5 “Pronunciamiento de las Organizaciones de la Sociedad Civil en torno a la transparencia interna y la rendición de cuentas: congruencia entre valores y acciones”. “Colectivo por la transparencia” includes these CO: Academia Mexicana de Derechos Humanos, A.C., Alianza Cívica, A.C., Consorcio para el Diálogo Parlamentario y la Equidad, A.C., DECA – Equipo Pueblo, A.C., Fundar, Centro de Análisis e Investigación, A.C. y Presencia Ciudadana Mexicana, A.C. The signers of the “Pronunciamiento” are the same plus these others: Academia Morelense de Derechos Humanos, A.C., Alternativas y Capacidades, A.C., CMS Consultores, Cátedra UNESCO de Derechos Humanos de la UNAM, Centro de Estudios Ecueménicos, Centro Mexicano para la Filantropía, A.C., Colectivo de Promoción de los Derechos Civiles y Desarrollo Social, A.C., Cultura Ecológica, A.C., Derecho y Equidad para la Mujer y la Familia, A.C., Desarrollo Integral Autogestionario, A.C., El Caracol, A.C., Iniciativa de Acceso-México, Iniciativa Global por la Equidad, la Justicia y la Ecología, A.C., Fundación Porvenir, Libertad de Información México, A.C., Mujeres por México en Chihuahua, A.C. and the Sindicato Mexicano de Electricistas. See more information about *Colectivo* at: <http://www.mexicotransparente.org.mx>. Retrieved on July 2008.

was located in informing about funding, followed by impact and then general information about the organization. 13 of the 24 COs that signed in 2005 failed in fulfilling the indicators. Layton suggest two reasons to explain these results: 1) the COs involved in this initiative were doing something new, no experience was available for this process of publishing delicate information, nor there are experts available to conduct the exercise; 2) Many of the organizations have very limited resources, so that they were unable to invest the amounts needed for generating and publishing all the reports requested; the expected benefits of being more transparent are below the cost it implies (Layton, 2006).

Other instruments for improving good behavior like codes of conduct have been modestly spread. Some American standards are mentioned from time to time, for example the WANGO's and the Association of Fundraising Professionals codes of ethics, but with little echo. Beside, we know that codes of ethics without a coherent moral environment are useless.

6. Accountability in Mexican COs should depart from the consideration of their organizational features and their specific context

Most of COs are small sized. Compared with the entrepreneurial companies they would be similar to micro and small-size companies, and some few are medium-size. The dynamics of internal organizations are conditioned in a very important way by this structural dimension. Considering structural dimensions like size, formalization and centralization, Mexican COs are preponderantly small and informal (Hernández, 2005; Guadarrama, 2006), so that the characteristics and functions of transparency and accountability are not accomplished in a formal way but by means of traditional and informal practices .

A high percentage of the COs population disappears every year. Some considerations can be done about. It is clear that many Mexican COs are young, and this fact carries on some difficulties to incorporate experience, support long lasting programs and reach institutional maturity.

Addressing the ethical model of accountability that we mentioned in section 1, we stress the idea of ethics infrastructure. Any organization, public or private, can possess a structure that

intervenes in the management of the multiple issues which are an ethical matter. In that sense, the “ethics infrastructure” refers to the elements of the organization that intervene in the ethical performance of the organization. But it might happen that such a structure is underdeveloped, or that some of its elements are corrupted, and in that case the structure won’t favor the ethical behavior of its members, not its dependent offices neither its individuals. On the contrary, by means of the appropriate design of the structure, the dependent offices and individuals can be helped to have more moral resources and find a more favorable atmosphere to behave under ethically correct patterns.

In sum, the idea of ethics infrastructure means that through the design of a structure which is part of the constitution of the organization, it is possible to support its ethical performance, beyond (not instead of) punishing accountability. This way, the performance is not left to the good single will of the individuals, while they are against an entire inertia and a structure that operate against their good intentions (Hernández, 2005). The ethics infrastructure performs three functions: control, management and guidance (OECD, 1996). The legal framework and the mechanisms of accountability under the legal-institutional and punishment models are bonded to control. Good conditions for working in the organization, administrative coordination and decision making are related to management. Finally, guidance is the function provided by the elements in the ethics infrastructure than incline official’s discretion in pursuing the best for the organization. Beyond the rules and mechanisms, there is always the space and the need for the individual to interpret and to adapt the criteria to the specific situation. In doing so, the individual will have a background of experiences, shared values, narratives, collective identity and expectations that can reinforce her/his ability to respond in right and good terms. The elements that gather into the guidance function are the professional socialization activities (for example education and training), codes of ethics, leadership commitment with values, and culture. What we are proposing here is that more control does not mean the better ethical performance. Formal structure and culture working together have a lot more chances to influence the ethics performance in the organizations.

Social institutions need some reserves of trust that sustain their actions, but this necessity is more urgent in the cases of COs that depend on the voluntary contributions of all type to survive and grow up. As García suggested, transparency and accountability must be

tools for integrity. The means for doing so should to include control and auditing, but at low cost and easy application, limiting the intervention by the State and avoiding bureaucracies. We suggest that accountability has to be implemented for internal control. In a different and very important way, the tools adopted have to enlighten the good practices and reckon the exemplar individuals and organizations. In a similar way, transparency and accountability are ways for the public to be informed about the background, results, programs, activities and strategies that the COs have developed through the time. So, it is crucial to provide access to information for all publics, actual and potential. Strategies suggested by the experts, like the voluntary adhesion to certification agencies and standards, shall be developed and adopted by the Mexican CO.

Many Mexican COs can not invest much time and resources in accounting. The implication is that any practice of accountability should be direct to build capacities in the organization, both in the people and the institution itself, identifying training needs, technical assistance, equipment needs, and work distribution. A key service that the accountability implementation can render to the organization is to identify their publics and stakeholders, and provide the specific useful information to feed its visibility and legitimacy before them.

This way, other social actors can identify and contact valid counterparts. And invalid ones too. It can not be denied that at the side of many good faith initiatives there some others that are opportunist and indecent. But it is not easy to say who are who without information. Some of the organizations are neither democratic nor liberal. They are conservative in the sense that they should like to maintain a status quo of privilege. For long years the post-revolutionary regime in Mexico created a system of benefits for its supporters that did pacified the Country, but at a high prize in terms of civic autonomy and fairness.

The accusations of corruption mine in an important way the public's trust in the institutions and they inhibit the formation of a public morality (Escalante, 1992). In our case, the public service has carried a negative image in terms of corruption and dependability (consistently the results of ENCUP in 2003 and 2005). For the non profits we find a mixed situation due to the characteristic diversity of the sector. On one hand, there is a group of organizations linked with Catholic Church, that have a long tradition of altruist action, and so they share its moral prestige (Reygadas, 1998), this in spite of the

accusations of moral scandal that it has suffered in recent times. On the other hand, there is a group of organizations linked with the State's corporativism developed during the PRI governments which share their discredit. This situation has not changed so much from the year 2000 as a result of the alternation in the federal government. Finally, a third group of civic initiatives have emerged in the last decades, they do not share the religious nor the official backgrounds. Then, they need urgently to mobilize and to produce new moral resources in the society. Accountability seems to have the potential to render this service.

According to the recent surveys, Mexicans do not trust very much on the formal and organized initiatives to help others (ITAM, 2005; Layton, 2006; Butcher, 2008). They prefer to give directly and individually to the needed. It seems to me that this is an indicator that COs still have a task to do in increasing the public trust and social capital they need to accomplish their missions.

Conclusions

The enforcement model can hardly be enough to encourage the type of behavior we expect from CO. Many of them are supported by volunteerism, philanthropy, civil commitment and so on. All of these are good will motivations that do not fit well with the idea of control and supervision. This does not justify an utopian vision of COs. A formal accountability model should be incorporated to figure out the limits of the COs discretion, and some regulations are needed for technical and professional fields. Seemingly, the State has a role to play in this respect. Beside, an ethics oriented model of accountability shall stress on the idea of good doing, accomplishing the goals and mission in a very broad range of different activities. In this respect, the accounting for the performance of the organization is more feasible to other stakeholders, not the State, specially in those fields where the State lacks knowledge and prestige.

The concept of accountability has shown to be very plastic. It could be understood as a continuum that goes from the mere exercise of an organization that allows access to information, upgrades to the effective responsibility in terms of efficiency, mission and values, and finally comprises enforcement, both in the form of legal enforcement and moral enforcement. If taken only as a mechanism of control, it could help to avoid misconducts, but in our opinion, its greater potential can be reached when seen as a tool to improve the organization's

abilities and moral resources for good doing. Good deeds are more at hand when moral agents voluntarily use resources and discretion to reach the goals that animate the organization.

The Mexican context carries two considerations for practical purposes: we have to keep in mind the culture and the organizational structure. The first aspect to consider is the different cultural backgrounds of the associative sub-sectors (from the political left, the religious beliefs, the gender perspective, the indigenous identity and so on). Accountability systems can not be installed automatically in every field. Pluralism and diversity are inherent to civil society, so, difference and adaptation should be constant imperatives when loading accountability practices in specific areas.

The second aspect to be studied is the organizational weaknesses, sometimes related to the small size of many COs, the predominance of informality, the scarcity of volunteers and professional management and, therefore, the negative cost/benefits ratio in adopting accountability systems in the current Mexican context. An accountability model for these type of organizations has more chances for success if it strengthens the commitment and convictions, and give up pretensions of complete control and bureaucracy. It is worth incorporating stakeholders' participation, including beneficiaries as far as possible, and qualitative, comprehensive and inclusive performance evaluation.

Actually, there are few instances in Mexico for the COs to adopt an accountability system. There is barely expertise and practices to share. It is unclear what the instances are before which the organizations have to render accounts. For around 6% of Mexican COs that have the IAP legal status there is a government office in almost every state that watches on their activities, the JAP. But for the rest of them only the fiscal regime remains, in the case of those organizations with a legal status. This scenario points out to the need of reinforcing the institutional support for the non profit sector. This task has to be done with collaboration from the civil society and the government. It will imply a communicative challenge to surpass a history of mutual distrust.

In this essay we could offer only some clues about the present state of accountability in Mexican civil organizations. There are just very few empirical studies about this topic. A good source of information is waiting to be explored in the archives of the JAPs in every Mexican state, since every IAP has to inform periodically about budget and

activities to keep its register. A more intricate source could be found in the project final reports submitted to Indesol under the “Social co-investment program”, which has been operating since 2001. The reports on public funding for COs are published periodically by Secretaría de Hacienda, although there are no other indicators in these reports besides the amounts of money spent by every government instance. The information available in private instances like Cemefi, FECHAC, Colectivo por la transparencia and others is very limited. Finally, some transnational Foundations (Ford, Hewlett, Packard and others) and government agencies (USAID, European Commission) have requested accounting and evaluation from their own sponsored organizations that could be worth checking.

A long path has to be followed by Mexican civil society to get a stronger civil society. Nevertheless, it seems worth keep working in doing so. Accountability can be an useful instrument to empower, to build capacities and to renovate culture.

Bibliography

- Andreopoulos, G. et al. 2006; *Non-State Actors in the Human Rights Universe*, Bloomfield, CT, Kumarian Press.
- Avritzer, L. 1999. “El nuevo asociacionismo latinoamericano y sus formas públicas; propuestas para un diseño institucional”, in Olvera, A. *La sociedad civil, de la teoría a la realidad*, Colmex, México.
- Barranco, A. 2006. “Golpazo al Conar”, *El Universal*, December 15th. 2006, page B-5.
- Barrios Savelza, Franz. 1997. *El futuro de las ONG's o las ONG's del futuro. Gestion de recursos, proyectos e intervenciones*. Plural Editores/CIDRE, La Paz, Bolivia.
- Brodeur, Jean-Paul. 1999. “Accountability: the search for a theoretical framework”, in Mendes, Errol (ed.). *Democratic policing and accountability. Global perspectives*. Ashgate. Vermont. USA.
- Brown, D., Moore, M., Honan, J. 2004. “Building Strategic Accountability Systems for International NGOs”, *Accountability Forum*, Num.2, 14-25.
- Butcher, Jacqueline. 2008 (ed.); *México solidario: Participación ciudadana y voluntariado*, Limusa, México.
- Cadena Roa, J. 2004. *Las organizaciones civiles mexicanas hoy*, UNAM, México.
- Calvián, Adolfo. 1995. “Las organizaciones no gubernamentales (ONG's) en la legislación argentina”, in Thomson, Andrés. *Público y privado: las organizaciones sin fines de lucro en la Argentina*. UNICEF/Losada, Buenos Aires, Argentina, pp. 86-100.

- Calvillo Velasco, M. and Favela, A., 2005; "Dimensiones cuantitativas de la organizaciones civiles en México", in R. Cadena, 2004.
- Canto, M. 1998. "La participación de las organizaciones civiles en las políticas públicas", in Méndez, J.L., 1998. *Organizaciones civiles y políticas públicas en México y Centroamérica*, MAP, México.
- Cardanelli, G., Kesslen and M. Rosenfeld. 1995. "Las lógicas de acción de las asociaciones voluntarias. Los espacios del altruismo y la promoción de derechos", in Thomson, Andrés. *Público y privado: las organizaciones sin fines de lucro en la Argentina*. UNICEF/Losada, Buenos Aires, Argentina, pp. 151-178.
- Casanovas Sainz, R. and García Chacón, O. 1999. *Las ONG's y los desafíos del desarrollo organizacional*. ICCO/Proactiva/IDEPRO. La Paz, Bolivia.
- Cemefi, 2007; "Indicadores de Institucionalidad y Transparencia, resumen al 2 de abril de 2007", internal document, unpublished.
- Chávez, Carlos. 2005; "Sociedad civil y tercer sector en la discusión del segundo circuito de la política", in B. Ardití (ed.), *¿Democracia postliberal? El espacio político de las asociaciones*, UNAM-Anthropos, México.
- Coleman, J., 1998; "Social Capital in the Creation of Human Capital", *American Journal of Sociology*, 94, 95-120.
- Dobel, J.P.; 1990; "Integrity in the Public Service", *Public Administration Review*, May/June, 354-366.
- Ebrahim, Alnoor. 2003, "Making sense of accountability: conceptual perspectives for Northern and Southern non profits", *Nonprofit management and leadership*, vol. 14, n. 2, 191-212.
- Ebrahim, Alnoor. 2005; "Accountability Myopia: Losing Sight of Organizational Learning", *Nonprofit and Voluntary Sector Quarterly*, vol. 34, no. 1, 56-87.
- Elstob, Stephen, 2006; "Towards an Inclusive Social Policy for the UK: The Need for Democratic Deliberation in Voluntary and Community Associations", *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, vol. 17, no. 1, 17-39.
- Escalante Gonzalbo, F., 1992; *Ciudadanos imaginarios*, Colmex, México.
- Fernandes, R., 1994; "Privado y público a la vez. El tercer sector en América latina", in *Ciudadanos en construcción de la sociedad civil*, edited by CIVICUS, Washington.
- Freeman, 1984; *Strategic Management: a Stakeholder Approach*. Pitman Publishing.
- Fundación del Empresariado Chihuahuense A.C., "Ejercicio de auto-diagnóstico", <http://www.fundacion.org.mx/esp/publicaciones.php>; visited on April 25th. 2007.

- García Marzá, D., 2005; *Ética empresarial, del diálogo a la confianza*, Trota, Madrid.
- García, S., Cobos, C. 2005; "Entre la virtud y la incongruencia. Rendición de cuentas y transparencia en las organizaciones de la sociedad civil", in Monsiváis, 2005b.
- Gibelman, M. and Gelman, S. 2004. "A Loss of Credibility: Patterns of Wrongdoing among Nongovernmental Organizations", *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, vol. 15, no. 4, 355-381.
- Goldsmith, Andrew; 1999. "Better policing, more human rights: Lessons from civilian oversight", in Mendes, Errol P. (ed.). *Democratic policing and accountability. Global perspectives*, Ashgate Publishing Co., Vermont, USA, pp. 33-67.
- Goldstein, Herman. 1997. *Policing a Free Society*, Ballinger, Cambridge, MA.
- Goodin, R. E. 2003. *Teoría del diseño institucional*, Gedisa, Barcelona [The Theory of Institutional Design, Cambridge University Press, 1996].
- Guadarrama, G. 2006. "Accountability, debilidades de las instituciones de asistencia privada en el Estado de México", in Hernández, A.; *Transparencia, rendición de cuentas y construcción de confianza en la Sociedad y el Estado Mexicanos*, IFAI-Cemefi, México, in press.
- Hardin, R., 2003, "Moralidad institucional", in R. Goodin, 2003.
- Hernández Baqueiro, A., 2005; "Estructura ética y cultura organizacional: ¿formalización o compromiso?", in Monsiváis, A.; *Políticas de transparencia: ciudadanía y rendición de cuentas*, IFAI- Cemefi, México.
- Hernández Baqueiro, A., 2006a; "La estructura ética en las organizaciones: herramientas para la gestión de la ética en organizaciones", in Butcher, J.; *El tercer sector en México, perspectivas de investigación*, Cemefi -Instituto Mora, México.
- Hernández Baqueiro, A., 2006b; *Rendición de cuentas, transparencia y construcción de confianza en la sociedad y el estado mexicanos*, IFAI- Cemefi, México.
- Huberts, L., J, Maesschalck, C. L. Jurkiewicz (ed.) 2008; *Ethics and Integrity of Governance: Perspectives across Frontiers*, New Horizons in Public policy, U.K.
- Irvin, R. A. 2005; "State Regulation of Nonprofit Organizations: Accountability Regardless of Outcome", *Nonprofit and Voluntary Sector Quarterly*, vol 34, no. 2, 161-178.
- ITAM, 2005; Encuesta Nacional de Filantropía y Sociedad Civil, México, <http://www.filantropia.itam.mx/enafi/enafi> (retrieved, July 2008).

- Layton, M., A. Kuri and C. Reyes. 2006. "Transparencia y rendición de cuentas al interior de las OSC", unpublished paper, available at <http://www.filantropia.itam.mx/docs/ITAMTRCOSC.doc> (retrieved July 2008).
- Layton, Michael. 2006. "¿Cómo se paga el capital social?" *Foreign Affairs en Español*, vol 2, num. 6, April-June 2006, México, 163-172.
- Loeza, L., 1996; "El papel de las ONGs en el proceso de cambio político en México, 1980-1996", Master degree dissertation, Instituto Mora, México.
- Luhmann, N., 1996; *Confianza*, Anthropolos, México.
- McConnell, S. L., 1998; "Organizar a la sociedad civil para el desarrollo local: condición para que funcione el 'capital social'", *Sociedad Civil*, 7, 51-69.
- Méndez, J.L. (coordinador), 1998; *Organizaciones civiles y políticas públicas en México y Centroamérica*, MAP, México.
- Monsiváis, A. (compilador). 2005b; *Políticas de transparencia: ciudadanía y rendición de cuentas*, IFAI- Cemefi, México.
- Monsiváis, A., 2005a; "Rendición de cuentas: un campo contencioso (a manera de introducción)", in Monsiváis, A., *Políticas de transparencia: ciudadanía y rendición de cuentas*, IFAI- Cemefi, México.
- OECD, 1996. *Ethics in the Public Service*, Public Management Occasional Papers num. 14.
- Olvera, A., 1999; *La sociedad civil, de la teoría a la realidad*, Colmex, México.
- Pérez-Yarahuán, G. y García-Junco, D., 1998; "¿Una ley para ONGs en México? Análisis de una propuesta", in Méndez, J.L., *Organizaciones civiles y políticas públicas en México y Centroamérica*, MAP, México.
- Putnam, R., 1993; *Making Democracy Work: Civic Traditions in Modern Italy*, Princeton University Press.
- Reygadas, Rafael, 1998; "Rastros históricos de prácticas identitarias de las organizaciones civiles", in Canto, M. (coord.), *De lo cívico a lo público*, CAM, México.
- Salamon, L., 2001; *Global Civil Society: Dimensions of the Non Profit Sector*, Johns Hopkins University, Baltimore.
- Salgado, R., 2006; "Transparencia y rendición de cuentas en organizaciones campesinas", in Hernández, A., *Transparencia, rendición de cuentas y construcción de confianza en la Sociedad y el Estado Mexicanos*, IFAI- Cemefi, México.
- Schedler, A., 1999; "Conceptualizing Accountability". (2004). *¿Qué es la rendición de cuentas?* IFAI, México.

- Schmitter, Philippe. 1992. "Democracia corporativa. ¿Una expresión contradictoria? ¿Sólo lerda? ¿Una salida pometedora de la coyuntura actual?", in *Teoría del neocorporatismo*, Universidad de Guadalajara, México, 399-447.
- Sepúlveda, M., 2005; "Visibilidad y control. La rendición de cuentas en las organizaciones civiles", en Monsiváis, 2005b.
- Thomson, Andrés (coord.) 1995; *Público y privado: las organizaciones sin fines de lucro en Argentina*, UNICEF-Losada, Buenos Aires.
- Toranzo Roca, Carlos (editor), 1992; La relación entre Estado y ONG's. COTESU-ILDIS-Cooperación Holandesa, La Paz, Bolivia.
- Verduzco, G., 2003; *Organizaciones no lucrativas: visión de su trayectoria en México*, Cemefi-Colmex, México.