

WORKING PAPER

*The reflexive assembly.
Embryo of a virtuous circle in evaluating
the cooperative social economy*

Carlos LASERNA

CIRIEC N° 2009/05



CIRIEC activities, publications and researches are realised
with the support of the Belgian Federal Government - Scientific Policy
and with the support of the Belgian French Speaking Community - Scientific Research.

Les activités, publications et recherches du CIRIEC sont réalisées
avec le soutien du Gouvernement fédéral belge - Politique scientifique
et avec celui de la Communauté française de Belgique - Recherche scientifique.

ISSN 2070-8289

© CIRIEC

No part of this publication may be reproduced.

Toute reproduction même partielle de cette publication est strictement interdite.

The reflexive assembly. Embryo of a virtuous circle
in evaluating the cooperative social economy

Carlos LA SERNA

Working paper CIRIEC N° 2009/05

INTRODUCTION

Argentina has been the scene, especially since the mid 1990s, of various social-political and economic innovations, whose main space of experimentation is the field of social economy.

During this period, the social economy entered an expansion phase that resulted from the abrupt crisis of the labor market and the autonomizing process thus intensified, both at the individual and group levels. However, endeavors did not show favorable performances which are associated to factors of a very diverse nature, some of which required true struggling processes and recognition demands.

Perhaps evaluation, in the field of the organizational operation of social economy experiences, is a point of convergence of the diverse tensions driving them. Their development degree has to do with cognitive and relational factors, but also with long rooted cultural patterns. Evaluation entails a sense of the time lived and to be lived which conditions the way in which the actors perceive these experiences. Sustainability through time is, indeed, associated to the existence of some evaluation procedure.

Therefore, evaluating the evaluation, a task that involves evaluating the social economy, requires a full practical knowledge of this functional space, which we chose to directly attain through the protagonists' interpretations. The members of the labor cooperatives on which we focused our study are well aware of the limitations, potentials and modes that evaluating practices can take¹.

The Analytical and Methodological Outlook

In the Argentine case, the neoliberal transformation of the State and the economy abruptly resulted in a massive slackening and/or outright expiration of the social supports held so far² by individuals. Consequently,

¹ We thank CIRIEC for the opportunity of joining the Work Group coordinated by Marie J. Bouchard, and integrated by a select group of accomplished investigators in the field. We are also thankful for the minute and systematic coordination work, and the congenial and consistent support of CIRIEC headquarters in Liege.

² The annihilation of the minimum living conditions of large sectors of the population was brought about by factors such as the flexibility laws and the increasingly precarious labor situation; foreign exchange policies that were detrimental to wage conditions, the deep recession, high unemployment rates, and a strong economic polarization, among

from a systemic point of view, a rupture of the bonds between institutions and individuals occurred, a progressive delegitimation and deinstitutionalization of the social concept.

Through this process, the social concept, which under the industrial society of well-being was homogenous, became heterogeneous at the subjective and identity level. To some, this meant the fall into disaffection and isolation; to others, a return to community aid and protection; some, enjoying success, reinforced their faith in competition and consumption; and, finally, some saw in this rupture a space for the creation of new subjectivities and identities and renewed social configurations.

Our analysis is focused on this latter broad space of interpretations, meanings and practices. Social economy is understood here as a construction space for a subject that, through associative forms, reflectively and creatively tries to give account of the context of deinstitutionalization in which he/she acts and lives. From a viewpoint that we share, social economy can be understood as an expression of the public space in civil society (Laville, 1998)³; as the horizontal construction of organizational spaces where answers are created to common problems by means of verbally expressed agreements. Under new rules, social economy aims to fulfill that which State and market have abandoned.

Indeed, crisis contexts promote action. This statement is in itself valid, but needs to be interpreted in the light of its essential elements, that is, of the consideration of certain resources or capital. The individual or collective recognition of the experiences⁴ and the information now available, certainly improved the possibilities for the reflective analysis of the context (Giddens, 1998) and opportunities we face. Nevertheless, the cultural capital thus described only becomes fully operative by means of the capital known as social or relational capital, i.e., the relationships based on trust and organizational ability, to allow the new practices initiation and sustainability.

Both types of capital are central to the highly developed organizational forms facing competition. Cooperation is, in fact, promoted within organizations on the basis of knowledge and mutual reliance, or, conversely, on hierarchical competitive struggle. In the first case, a broad

others. To these, the destruction must be added of individual property based supports, when the State confiscated the people's savings through the so called "corralito" policy.

³ Nontextual translation of Carlos La Serna.

⁴ The term experience is used throughout this study to indicate social economy projects that are in the process of being constructed.

space is given to horizontal reflection on the diverse organizational issues. In the second case the organizational issues are solved at some point of the “line”. Various studies show the supremacy of corporatist forms as opposed to competitive forms (Lash, 1997), a supremacy that can only be understood through the differential social bonds that either organizational procedure promotes.

Evaluation acquires different meanings depending on the modality of the organization being considered. To functional corporativism, it is the logical, consequent result of a daily activity based on reflection and exchange. For the competitive model, it becomes a process external to the organization and to its members.

These are, in brief, the theoretical dimensions that encompass the issue of evaluation within social economy. To a certain extent we can assume that evaluation features will become more systematic and effective, beyond its forms, when its construction processes, such as those pertaining organizational or operational practices⁵, have acquired an increasingly reflective content.

Based on this framework we tried to find a relevant dimension of the organization of social economy endeavors, particularly labor cooperatives, which is the evaluation of their performance.

Our query aims at understanding the evaluation systems operating in our society, and the conditions that promote their development. As we have indicated, we seek to evaluate the evaluation of the experiences of one of the main social economy sectors, the labor cooperatives, to identify their actors, goals, range, methods and timing. That is, their conceptual traits and managerial practices.

However, the question of evaluation in the labor cooperatives sector, perceived as a functional imperative, is certainly a contribution to the knowledge of social economy. It aims to understand social economy potentialities and difficulties in creating a sound economic space of its own, integrated to Argentina's structures and cultural, social and economic processes.

⁵ The renewed social action of social economy would thus be included with processes typical of modernity, such as a greater reflexivity (Giddens, *op. cit.*), and individual private and public life autonomy. In our case, this phenomenon may be based on the greater availability of information through the expansion of mass media, which strengthens the social advancement resulting from the general improvement of school education in Argentina as of the second half of the nineteenth century's.

The vastness of the social economy experiences which developed as a reaction to the 1990's crisis forced us to concentrate our investigation on those expressions which we considered to be most relevant in terms of the subjective and structural changes likely to be improved through those experiences. In the case of Argentina, labor cooperativism is definitely the relevant experience. The importance of this sector in the development of social economy cannot be separated from the related history of cooperativism and mutualism, whose inception in Argentina paralleled the construction of modern society, institutionally moving through periods of very diverse significance.

For this purpose, we chose to undergo a qualitative inquiry, supplemented with secondary information. A series of interviews were carried out and documentation was collected. The scope of the field work was defined by the so called "saturation point", i.e., by the conviction the researchers had of having obtained the necessary data and the interpretations available in the field, related to the evaluation of the cooperative labor sector⁶.

We understand that the results allow for the construction of a comprehensive frame surrounding the question of evaluation in social economy, a point that will be treated further on. Previously, we will examine the processes of emergence and development of the social economy in our country, as well as a hypothetical description of cooperativism's current status, particularly of labor cooperatives. Before

⁶ Interviews were carried both with key State and civil society actors of experiences operating in the sphere of the Social and Solidary Economy in Argentina. Five interviews were carried out within the State sector; four were actors from the municipal environment: the Assistant Director of the Employment Promotion Area under the Secretariat of Government and Strategic Planning, and three temporary office employees in charge of managing the "Let's Work" Local Development and Social Economy Project. At the provincial level, we interviewed the Province Coordinator of the "Let's Work" Project. As far as the civil society experiences, the following interviews were carried: The "Hijos" Press (a de facto association); La Gráfica Press Workers Association Ltd.; Clinica Junín Workers Association; Clothing Workers Association (a de facto association under the Argentine Board of Workers); La Calera Transportation Workers Association; La Calera Water Provision Workers Association Ltd.; The "18 de Abril" Press Workers Association Ltd.; the Financial Institute for Workers Associations IFICOTRA, a second degree cooperative, and the Provincial Board of Salvaged Companies. This board was created in 2005 and is no longer operational. Interviews were also held with professionals of a local prestigious accounting firm specialized in cooperative management. Finally, we would like to indicate the impossibility of currently quantifying the sector's experiences, which was a serious obstacle to the accomplishment of the present work.

stating our final results, we shall also try to interpret the positioning of cooperativism in relation to State policies.

Finally, we shall describe and typify the main trends found in social economy evaluation in Argentina, its methods and indicators. To this effect, we shall try to characterize the prevailing evaluation modalities, as well as a re-evaluation of evaluation methods that, even though practiced, are not considered as such.

SOCIAL ECONOMY AND LABOR COOPERATIVES: EMERGENCE AND CURRENT SITUATION

I. Development Landmarks

The First Generation

The inception of the cooperative movement in Argentina can be dated between the late nineteenth century and the mid twentieth century, in which period the initial experiences were generated along with the arrival of new immigrants. These experiences took place where the new settlers were able to integrate into a society which was itself in a stage of formation. Thus, in the inland Argentine territory, crop marketing agrarian cooperatives were created by European immigrants who were part of the first contingents, and were given farming land tracts by the State. Initial cooperativism was, however, also present in the urban environment, with the actions of the immigrants who, receiving no land, had to join the cities' labor forces. The purpose of this cooperative and mutual associative impulse was, then, the provision of services such as health care, credit, insurance, housing etc. (Roggi, 2003). With some delay, credit cooperatives came forth, initially through savings banks, and were limited to very restricted collectivities or guild media.

Thus, the organizational forms that were to prevail during this period were the associations for mutual assistance and the cooperatives, aimed to mitigate the difficult predicament generated by the liberal economy and State during that period.

Development tools

Toward the middle of the twentieth century, cooperatives in general, and particularly credit and labor cooperatives, had a remarkable growth and were seen as important instruments of development. This is reflected in the Quinquennial Plans of the first Peron's presidential administration⁷: "Between 1958 and 1966 the number of credit banks grew, from 197 (of which 124 were located in the city of Buenos Aires) to 974, distributed throughout the country."

In this context, the cooperative sector began to reformulate its goals, and the debates were marked by the existing tension between the assistance bias it had acquired, and the need to take a new roll, akin to economic development. Important productive organizations and institutions of the Argentine cooperative movement became thus consolidated.

It is worth to remark, however, that the movement improvement during that period was hindered by the gradually granted waged labor protections. Thus, consolidated productive cooperatives mostly turned to the market, assuming clearly entrepreneurial features. This is perhaps the typical feature of what can be called the second generation in the development of Argentine cooperatives.

Authoritarianism (1976-1984) and neoliberalism (1989-1999) brought cooperatives to take defense strategies confronting various government policies tending to reduce their scope of action. An example is the promulgation in 1977, during the latest military dictatorship, of Law 21,526 on Financial Organizations, regulating the financial system, and banks and cooperative credit entities as well. Today still practically intact, these norms lead to the progressive conformation of a concentrated and foreign influenced financial system, and to reduce the presence of the cooperative financial organizations: out of 723 existing organizations in 1977, only 90 remained in 2005 (Muñoz, Año).

The "New Generation" Cooperatives

The return to democracy was not a period of homogenous policies for cooperatives. As it has been said, the decade of 1990 was, for the sector, a period of repression and marginalization. However, during the first democratic government (1984-1989), under a cooperative sympathizing

⁷ Levin y Verbeke, 1997, quoted by Roggio, 2003.

political regime, a general registration increase could be seen in the sector, mostly in labor cooperatives (La Serna et al., 2004).

At first, “the cooperative movement was visualized, from the government point of view, as the adequate development tool for civil society” (Levin and Veerbeke, 1997 in Roggio, 2003). In this period, Act 20,337 was regulated, and the first draft for labor cooperatives completed, but they did not prosper.

Most of the cooperatives created during these years were rather small, had a precarious economic insertion but a “great democratic content in their managerial procedures”. To Roggio⁸, this results from the fact that most of their affiliates were former political and social militants of the previous decade.

A second moment of development of independent coverage resources under the restored Argentine democracy came about with the acceleration of the consequences of the neoliberal policies of the 1990s. Unemployment appeared to show massive trends, certain levels of poverty became structural, and labor, to a degree, unsteady and unprotected. It is in that context that a massive bartering movement was generated, as well as the salvaging of bankrupt companies. Labor cooperatives registration rates progressively rose.

In a recent investigation (La Serna, 2004), we suggested that the new working modalities generated after the mid ‘90s respond to a double motivation. One target is to confront a brutal crisis of the labor market. A second is the search for change of the prevailing social rules and practices. But let us focus on this recent process more closely.

II. Social economy at the present time

Re-emergence. A New Social Economy in Argentina

In 2001, the long process initiated during the mid ‘90s definitely entered into its final stages. At the core of this process is, perhaps, the public opinion shift, from the questioning of existing institutions to an utter distrust of them. The Argentine society’s institutional fabric had lost its

⁸ In this period 804 cooperatives might have registered, 30% of which would be labor cooperatives. Data supplied by the Department of Cooperative Action, Roggio, M.C. Op. Cit. La Serna et al., op. cit.

cultural and operative vigor. State services' weaknesses, unemployment⁹, poverty outburst¹⁰ and infrastructure deterioration were effects whose responsibility was attributed to the representing entities (political parties) and interest groups (unions, enterprising associations etc.)¹¹.

The social resistance to the crisis provoke spurs of violence, but also the generation of new practices and reinforcement of existing innovations. Thus, in view of the State limitations to confront the new social hazards, the civil society turned to the construction of new associative spaces and networks.

Despite the fact that the protections granted to the waged sector slowed down the development of the cooperative movement, the economy's accelerated erosion, caused by repressive and neoliberal policies, invigorated the development of the new national Social Economy.

A diversity of local collective actors was mobilizing and strengthening. The Bartering Networks (1995) attained incredible expansion; consolidated Picket Groups (1995) acquired unusual relevance in the political agenda; the District Assemblies were born, and the salvaging process of bankrupt companies accentuated, giving way to the creation of what we called the New Generation Cooperatives¹².

The development of the New Generation Cooperatives brought significant challenges to Argentine society. On one hand, their very constitution, which drew upon the so called "salvaging" of bankrupt companies, meant a sort of [conditioning to] challenge to the principle of private property. On the other hand, it brought the attention on the managerial procedures so far applied, when the implementation was proposed, of the democratic and equitable principles typical of labor cooperatives. The emergence of the

⁹ According to the October 2002 INDEC evaluations, the unemployment rate was 18.3% of the economically active population; 10.8% demanding under-employment and 5,6%, non demanding unemployment.

¹⁰ Between December and July 2002, the price of commodities rose 35.2%. In addition wages suffered depreciation as a result of new foreign exchange policies. The INDEC estimations show, between October 2001 and April 2002, 29,13 and 31,14 poverty and indigence increase rates respectively. In addition 18,000,000 Argentines are considered to have fallen below the poverty line.

¹¹ Eighty per cent of the population demanded the replacement of elective positions: "Let all of them go", and 70% believed that no politicians existed in Argentina that could solve the problems. Data published by the Gallup agency in May 2002.

¹² The salvaged companies were a total of 160 cooperatives, totaling some 12,000 members-workers. Most cooperatives were legally constituted, and included a very diverse series of activities. La Serna et al., op.cit.

New Generation Cooperatives gave a fresh impulse to the Argentine cooperative movement, as a whole, and to the field of labor cooperatives in particular. Finally, the impact of those experiences on public policy designing must also be taken into account.

These experiences strongly affected both public opinion and the political agenda. In some cases, these new forms of action won public endorsement and impelled the modification of State projects parameters and scope, such as non-bureaucratic trade unions, which promoted its development¹³ by focusing on the phenomenon and its mode.

The new context

At the present time, we witness a changing scenario. By mid 2005, the regime in power was able to solve, to a good extent, the matter of the foreign debt. This, and the increasing world-wide demand for farming raw materials, and a certain strengthening of the MERCOSUR and of Argentina's interior market, gave the State a relative margin of autonomy for the development of its policies.

The news in this context is, nevertheless, the reframing of the role of State. The State intervened in the economy, respecting, however, the balance of public finances and certain market rules. This intervention basically affected aspects such as minimum and agreed wages; the monitoring of the price-cost ratio of goods – an inflation related aspect, and the tributary system, by diminishing its historical backwardness. Certain economic activities considered strategic also experienced government intrusion.

The improvement of the economy's performance¹⁴ was made possible through economic policies and the international context. It failed to provide, however, equal opportunities to the part of the population still to be assimilated into the economic process. As a matter of fact, during the

¹³ We are speaking about the National Association of Autonomous Workers (ANTA) who, from the Central Association of Argentine Workers (CTA), promotes the unionizing of labor cooperative members, which would seem to disregard the alternative character of cooperative social economy. As opposed to this interpretation, an ANTA referent said: "When we were asked how we would create a union without a leading boss, we answered that there is a bossy system before us, and a bossy State they control. That is why we promote a national public policy to support and foster these experiences".

¹⁴ Since 2003 Argentina shows high and consistent economic growth indexes, under an economic program that establishes a type of exchange that, favoring exports, results in employment increase and the fortification of the internal market.

initial years (2003-2005) of the present recuperation phase, with 9% rates of annual growth, 2,532,976 jobs were created. Out of these, 1,752,588 were not registered entered wage-earning jobs, meaning 70% of the created jobs (Lozano et al., 2006).

In this context, the increasing importance attained by social economy within State policies fighting the exclusion was invigorated. In 2003, the National Government concentrated the existing welfare projects¹⁵ on three axes: Family, Food, and Social Economy. Included in the latter was the launching of the Let's Get to Work (*Manos a la Obra*)¹⁶ project, and soon to come, More and Better Work (*Más y Mejor Trabajo*), two government attempts at promoting labor cooperatives. In addition, the creation of a National Registry of Effectors of Social Economy was announced, which entailed tax benefits to cooperative members, and the possibility of regularizing their labor registration status.

The emphasis on labor cooperatives is also related to their participation in public works. In this regard, the Federal Project for Housing Emergency, the Water and Work Plan and the Project for the Construction of Community Integrating Centers¹⁷ were created. These projects were jointly implemented by the ministries of Public Works, Social Development, and Work, Employment and Social Security.

The creation of labor cooperatives within the framework of public work projects was, for the National Government, a multiple purpose tool¹⁸: “It promotes a process of social inclusion simultaneously allowing: each member to generate income from the work done; to materialize works (...) that improve the living conditions of the population; to strengthen social bonds on the basis of values such as work culture, solidarity and family.”

¹⁵ Approximately 70.

¹⁶ The PMO finances associative productive projects that integrate social and economic capital, and was conceived in articulation with PJJHD, the Families Project and the Community Employment Project. It is about groups of individuals who integrate a self-managing productive experience with community solidary cooperation. Three lines of financing can be distinguished with several modalities within each.

¹⁷ The creation and construction are anticipated of 500 Community Integration Centers in the vulnerable districts of 245 localities throughout the country. They are considered as “sources of assistance and development for the districts”, in which social problems should be worked out in an integral way. A quotation extracted from www.desarrollosocial.gov.ar

¹⁸ The impact of these Programs in the Cooperative sector can be seen in the Housing Emergency Project, which should operate in 17 Provinces in which 653 labor cooperatives would have been created. www.vivienda.gov.ar.

These policies, correct in themselves, appeared nevertheless to work only at the macro level. A major problem was the absence of updated data concerning a sector¹⁹ with typically high birth and mortality rates. In that context, an operation was launched by the National Government to “Survey and Update the Mutual and Cooperative Associations National Registry” implemented by the National Institute of Associativism and Social Economy (INAES, 2006).

Nevertheless, and in order to further delve into the sector’s development, in the light of the crisis and the State policies, the INAES’ “provisional” figures may be considered. They show 51% of the existing cooperatives in the country²⁰ to be labor cooperatives. In addition, as of 2004, a significant growth of cooperativism took place, with a 100% increase in INAES registrations, 80% of which pertained to labor cooperatives.

Tensions coming from context requirements

The market economy’s boost and employment recovery, partially precarious as they were, had a contradictory effect within labor cooperatives. On the one hand, they subdued the importance of those social economy expressions arisen in the uproar of 2001. On the other hand, and figures allow this assumption, the new labor cooperatives’ vitality was still strong.

The accelerated growth of the cooperative experiences lifted other scopes of social economy still in incipient phases of development. We here refer to that of micro-financing institutions, of technical and political assistance, and to that which gave rise and investigated the phenomenon. That is, the growth of the experiences brought about the sprouting of “side” activities, whose development would in turn generate an articulated field of common needs and prospects.

This phenomenon can also be understood as happening in the face of the functional rationalization required for market participation. For some, this meant the risk of weakening the Assembly procedures typical of these

¹⁹ It resulted from the 1976-1984 marginalization of the cooperative sector during the military government, and later in 1989-1999, with neoliberal governments. This has had an effect both within the sector, and also on the hypertrophied government agencies devoted to labor cooperatives.

²⁰ INAES’ data show 20,155, geographically distributed as follows: a great concentration in Buenos Aires (25%); Federal District (12%); Cordoba (9%) and Santa Fe (8%). Such numbers might not be accurate, but they show the trends.

experiences, generating at the same time breaches between those holding technical decision making positions and the workers-members in general, who would become less consulted and increasingly dispossessed, in regards to the experiences' operation. This breach might bring about as well an increasingly unequal distribution of the proceeds earned by the members of the experiences.

EVALUATION TRENDS AND PRACTICES

The preceding exposition showed that the social economy, particularly in the field of labor cooperatives, are now subject to critical management requirements, especially because of the challenge they pose to State policies which only have a partial impact at this operation level.

In this light, the evaluation of the social economy experiences holds the function of showing the degree of development of their management systems. Goal definition, organizing, and getting started are essential to the existence of these experiences. Conversely, to evaluate their advancement under such guidelines represents a major organizational reflection exercise, a self-demanded effort whose elaboration shows the degree to which the experiences accept the self-sustainability challenge in the management field.

Following are the results of the interviews with key actors of civil society experiences whose practices are registered in the sector of the Argentine Social Economy, and with government officials in charge of related projects. In order to disclose the investigation results, the following aspects will be treated under the title Development Chart: Who demands evaluation? In this case, who implements it? and, What is the actor's involvement in the process? In a second instance denominated Methodology, the target, tools and methods, types of indicators, evaluation criteria and coverage of the evaluation level are analyzed.

Regarding the aspects treated, a differentiation has been established between the situations emerging from actors of civil society experiences - the cooperative labor sector - and those deriving from State projects. This analytical differentiation allows for a deeper understanding of the current state of affairs and evaluating logics in the sector of social economy in Argentina.

I. The demand for evaluation

According to the individuals interviewed from the sector of labor cooperatives, the main trend is to first answer that no evaluations are done whatsoever. This initial statement gave us a strong indication of the status of the evaluating practices in the sector of social economy in our country.

Nevertheless, and as the interviews proceeded, the actors began to recognize certain practices and to identify them, in a sense, with an activity such as the one under our investigation.

This allowed us to identify different evaluating procedures. In the first place, the one we called “*comprehensive-informal*”, that can be described as resulting from an internal demand, brought about by the experience’s associative basis. These practices would aim at issues considered of interest by the members, and would be centrally effected, as results of Assembly decisions and exchange instances, such as after work, meal times, breaks, etc.

We found, in addition, that the Cooperative National Act 20,337 required formalities such as annual evaluations of the cooperatives’ general performance, with an emphasis on the economic- financial aspects. We have denominated these “*formal-descriptive*” practices, and are clearly different from those previously mentioned. They come about in the context of public entities’ *external demand*, to fulfill the requirements of the Cooperative Law. These evaluations are contained in the Annual Report and General Balance sheet that must be submitted to the National Institute of Associativity and Social Economy - INAES - and to their regional branches.

On this matter, it is interesting to emphasize that proposals existed from related sectors, although rather vague, to replace or supplement the effective practices with a Cooperative Social Balance, which would provide more integral information. In this sense, it is worth to note that groups of cooperatives had occasionally and irregularly attempted to implement such modality²¹.

²¹ Among others, COMI Cooperative for Prepaid Health Care of Buenos Aires (CF); the Avenida Vélez Sarsfield Housing Cooperative Ltd. of Munro; Ferrograf Work Cooperative of La Plata.

The proposal known as Social Balance would try to surpass the current practices, focused on the financial and economic results of cooperative activity, and incorporating those dimensions that account for their impact on the organization's internal and external social problems. Beyond the diverse modalities that the different proposals may take, the idea is to measure the principles sustained by the cooperative movement through quantitative and qualitative socioeconomic indicators.

The actors interviewed expressed the need for an evaluation of the funding credit institutions. This is the case of IFICOTRA²², a second degree cooperative association located in the City of Cordoba, jointly funded by the contributions of associated cooperatives²³. IFICOTRA's small loans are very convenient to the associated cooperatives, and are used as working capital, to purchase machinery, inputs, small repairs etc. Loans are also granted for values discount. The call for evaluation in this regard is, nevertheless, strongly casual, based on the members' mutual trust.

Concerning social economy related State projects, two types of evaluations are distinguished: (a) Ex ante evaluations required to the prospective beneficiaries of National projects, according to their rules; (b), ex post State required evaluations, aiming to the analysis of certain aspects of the project; of the performance of the municipal entities executing the projects, and of the projects' beneficiary cooperatives.

There are parallel evaluation requests from certain municipalities executing National Government projects, and also those conducted or requested by the international financing organisms of a particular project.

During the course of the present study, we detected an additional requirement from the municipality, based on a legal evaluation requirement for cooperatives for parking control services, as a condition for contract renovation.

Finally, regarding labor cooperatives created under State projects, it is worth mentioning those that must comply with the requirements of the State control organism (INAES) beyond their specific regulations.

²² IFICOTRA is a small financing organization integrated by around fifteen cooperatives that, as mentioned, contribute to a mechanism of solidary financing. They have done so continuously for 10 years, which is a remarkable record in the sector.

²³ That is, a 10 member cooperative contributes \$10 and a 150 member cooperative contributes \$150.

Comprehensive-informal evaluating practices

An initial description of evaluating practices in the social economy field, and within associative experiences, shows that the actors involved in the creation of this sector, do not perceive evaluation as a relevant need.

According to the actors interviewed, internal evaluations are carried out either by the members of the cooperatives as a whole, or by groups of members interested in the treatment of a particular subject. In these meetings, the presence of a member of the Board of Directors is typical.

The evaluation conducted in the course of a members Assembly, the main forum for internal evaluation, becomes a substantive evaluation, beyond its systematicity. These are sometimes weekly meetings, and provide members with the opportunity to discuss and evaluate the cooperative's performance, future planning and problem solving. All meetings are recorded in Minute Books.

In this case we believe we are in a procedural context we can call "comprehensive-informal", since it favors a certain pondering on the endeavor's performance that escapes formal parameters, and allows us to frame, for instance, the organization's economic analysis within considerations of a contextual type - political, economic, cultural, etc., or of the cooperative's²⁴ operating principles.

Descriptive-formal evaluating practices

This all-embracing externally demanded type of evaluation is performed by professionals who are external to the organization. It is, in effect, about the elaboration of the Annual Report and General Balance sheet, prepared by public accountants hired by the cooperatives²⁵. The same procedure is applied for the evaluations requested when cooperatives apply for private sector loans.

In the case of IFICOTRA, evaluations are jointly implemented by the Institute members gathered at an Assembly. Thus, the decision making procedure to accept or reject a loan application from the cooperatives is

²⁴ It is worth to note that the Assembly denomination depends on its substantive meaning rather than to its legal characterization. Only one ordinary annual Assembly is required by law; extraordinary assemblies must be specifically requested.

²⁵ We found an exceptional instance where such professional was a member of the cooperative.

very informal: after a general report to the Assembly the available amount for loans is determined and offered to the members. If interested members appear, they must state the intended purpose of the loan, which is then granted, with 12% annual interest on the balance. The interviewed person reported that, in an informal way, other issues are also considered, such as: (a) new affiliations to the cooperative; (b) the frequency of loans granted to the same cooperative; (c) previous reimbursement records.

We found no uniform or systematized procedures when it comes to social economy related State projects. In this sense, it is worth to recall that the management of social economy policies issued after the 2001 crisis had become remarkably complex. Those were national projects to be municipally implemented, but even when common executing aspects applicable nation wide existed, specific criteria and modalities could be found according to particular locations.

The local project management involves the action of Advisory Boards, and is a space for civil society participation and for agreement between their organizations and the State. The Boards were created along with the Unemployed Head of the Family Project, and were subsequently extended to all national projects municipally²⁶ implemented.

The type of evaluation applied on these projects can be illustrated with the case of “Let’s Work”, the national project for local development and social economy, implemented by the Ministry of Social Development through the municipalities. For this project, ex ante evaluations are made of its potential beneficiaries and of the proposed plans. The evaluation instances are multiple: the Municipality; the Municipal Advisory Board; the National Ministry of Social Development and, for certain types of projects, the Evaluation Unit of the Province (U.E.P.)²⁷. Ex post evaluations of the endeavors are also made by the Municipality.

The Municipality, on the other hand, as a project transference unit, is in turn evaluated by different organizations, such as the National Ministry of Development, the National Audit Office, and the Congress Audit Office and the World Bank, among others.

²⁶ They are currently strongly questioned for operating with disregard of the established criteria, their serious representation problems, and their relations with the Municipal authorities.

²⁷ The U.E.Ps. are thought of as articulating spaces between the provinces’ and the nation, and are integrated by two representatives each of the provincial public administration and the Ministry of Social Development.

Finally, in the sphere of the National Government, although transcending the social economy and local development projects, we found the creation, in 1995, of SIEMPRO (Information, Evaluation and Control System for Social Projects). Its purpose is to contribute with the promotion of Social Policies, not only in terms of the social costs magnitude, but “basically, in terms of the advancement or retroversion in the protection of the rights, equality, life quality improvement, and the extension of citizenship attributions to the most vulnerable social sectors”. The creation of this organism meant in Argentina a definite advance in terms of evaluation criteria. Nevertheless, SIEMPRO’s accomplishments so far do not allow us yet to speak of an integrated system.

II. Towards a methodological description of types of evaluation

Level of analysis and tools

Consequently with the evaluation types described, two levels of analysis can be distinguished: (a) That which evaluates general performance on the basis of deliberative methods; (b) That which evaluates the organization, on the basis of the expert treatment of secondary information.

(a) In this way, “comprehensive-informal” evaluations of endeavors are carried out by the whole group of members or by smaller groups as indicated above. Deliberation is definitely the most relevant tool at this level of analysis, whose development is only possible when there is an extensive exchange of argumentative communicative type between participants, around common interest issues.

In the case of IFICOTRA, the evaluation level applied on credit applicants is oriented to the organization’s background, its previous paying behavior and the purpose of the loan. Direct relationships based on trust, resulting from the reduced dimension of the organization, cause such evaluations to be of the comprehensive-informal type.

(b) “Formal-descriptive” evaluations are those conducted by using accounting legal tools or techniques to verify the undertaking’s performance (Records), and its economic-financial status (Balance). The analysis is not therefore made among individuals, but is derived from a consultant’s manipulations of available records. Additionally, the evaluation tends to issue a judgment on the level of the cooperative’s use of

“healthy” indicators. This method is required both by the supervising organisms of the sector (INAES and other associated government organisms), and, specially, by the banks in the treatment of loans applications.

As far as the State required evaluating practices, their level seems to focus on physical or legal individuals (the beneficiaries), in the projects submitted by such, and the Municipal bodies involved in the project. In this latter case, the evaluation of the project tends to be only a means to evaluate the activities of the municipal bodies.

The purpose of evaluation

In this regard, the so called “comprehensive-informal” type is always conducted in a deliberative and frequently accidental way, and different methods usually combine. These would include strategy, activity, productivity and profit analyses. Generally speaking, it is a space for reviewing matters of principle as well as practical operational issues. For example, and regarding the former, we recorded analyses of issues such as individual and group internal conflicts, the way to put into action the solidary goals of cooperativism; participation difficulties and mechanisms. A relevant question was that of member’s identity, i.e., what the change from waged workers into cooperative’s members meant to them. On the other hand, the aspects related to the work organization frequently caught the attention of those involved, and so did the implications of both questions.

Besides verifying the honesty and commitment of the organization applying for financial support, IFICOTRA informally carries out a strategy and profit analysis. Under this logic of informality, the tools refer to interviews and dialogues to be held between the parties involved.

To accomplish the evaluations that we have called “formal-descriptive”, a statistically based analysis is applied, related to strategy, activity, productivity, effects and performance. As far as the evaluation required by the funding private organizations, the purpose is to guarantee loan reimbursement. It focuses therefore on equity and economic-financial aspects.

In regards to the evaluation conducted by the State and financing international organisms, a combined use of the previously enumerated methods is observed. Descriptive modes are used, by means of effects and

results statistical analyses. In these cases, priority is given to the issue of transparency in the use of funds. On the other hand a comprehensive analysis is also sought, through consultations, questionnaires and, sometimes, interviews and observations “in situ”.

Type of indicators

With “the informal” procedure, indicators are mostly of qualitative nature; with the rest of them, indicators of quantitative type are predominant. In the case of State projects, mixed indicators are used, as seems to be the case of IFICOTRA, despite its informal style.

In the case of the experiences promoted by civil society, we distinguished the evaluation criteria used with the “informal” type, which in all cases are not “regulated”, from those applied at the request of official organisms or credit institutions, in which cases a regulated evaluation criterion is always applied. In the former cases, regulations are generally contained in Act 20,337; in the latter cases, in banks’ regulations.

In the case of IFICOTRA, according to their dicta, business is handled in a not regulated way, on the basis of “tacit existing honesty norms, personal disinterest and the cooperative’s importance”, despite their internal loan granting policies.

In regards to State projects, the evaluation criteria are usually built in agreement with their own formulation guidelines. Nevertheless, the interviews reported “subjective evaluation criteria”; that is to say, the procedure would vary according to the requesting source. An interviewed State agent said that “the decision relies upon the opinion that the project deserves him/her”. This is further stressed if we consider that one of the criticisms to the ex ante evaluations on the Let’s Work Project, was the complaint that the change of the person in charge meant the change in the evaluating criteria.

Evaluation dimensions

Finally, we shall try to briefly describe the dimensions covered by the evaluations and the main aspects that are so involved.

In the “comprehensive-informal” type, a good part of the evaluation focuses on social issues; the rest mainly implies economic dimensions.

Thus, the following issues were mentioned, among others, by different agents:

- Social aspects: social organizational conflicts; identity aspects (associate versus waged worker members); organization goals and objectives.
- Economic aspects: investment decisions; hiring and policies for the distribution of proceeds.

Both the subjects of gender and environment are totally absent. As we mentioned, these evaluations usually take place in the context of the members' Assembly, in which case they are recorded in a Minute Book.

In case of "the formal-descriptive" type evaluations, as has been said, they materialize in the elaboration of the General Balance sheets and the Annual Report. In the former cases, the dimensions used are distinctly economic and conformed in the classic format of a corporation balance. The difference comes along with Decree 503/77 of the INAES, requiring an extreme degree of detail. Broadly speaking, the aspects covered in said Balance are: Equity Status, Operating Statement and General Rules Chart.

The Annual Report, mostly economic in content, includes as well certain social dimensions. Outstanding are the following aspects: Assemblies agreements reached during the current year; the cooperative economic evolution; new affiliations and withdrawals; usable goods evolution; members' training- an annual 5% surplus must legally be destined to training and educational projects- and the cooperative's future projects. The greater evaluating stress on economic or social aspects depends on the preferences of the particular acting accountant or consultant.

As far as the funding organizations that evaluate credit requesting cooperatives, their outlook is clearly economic, (its relevant aspects being financial solvency, balance sheets, and guarantee patrimonial assets). Their evaluation strictly abides by the rules of the market, and it is impossible for experiences to meet the requirement and guarantees they are demanded. In this regard, one of their main aspirations is the creation of financial organizations that will use sector oriented criteria of evaluation.

In the case of IFICOTRA, priority is given in the economic dimension, to the following aspects: *"It should contribute to the cooperatives economic reactivation generating increased activity and greater income levels"*. In its social dimension, the criterium is the strengthening of the cooperative sector.

Regarding State projects we can say that the economic dimension is present in the ex ante evaluations by means of issues such as estimate costs and project benefits. In some cases, aspects relative to the environmental impact and the associative effort are included. As we said, these points are often overlooked in ex post evaluations, which focus rather on State resources' handling transparency.

The participation of evaluated entities

In the case of the evaluating modes denominated “comprehensive-informal” the evaluated actor’s participation is extensive. Since it is somehow a self-evaluating procedure, actors become directly involved in their demand and outcome. The only limitation to the participation of the evaluated individuals lies, in fact, in the development of discursive capabilities, which is proportional to the actor’s cultural capital. The availability of such cultural capital becomes then a resource that affects the participant’s relative power.

Although evaluations defined as “formal-descriptive” are carried out by contracted technical personnel, their results must be submitted to the Ordinary Assembly’s consideration and approval before being sent to the State control²⁸ organisms. As one of the traits of the General Balance sheet, it is important to emphasize that an extreme level of detailed data and disaggregation is required. In some cases this fosters general socialization and understanding on the endeavor’s situation. This is possible when the matter is not considered by the Assembly as a “routine procedure”.

As far as the evaluations required by the private funding institutions, they usually corroborate and control the data submitted by the organization. These data need the Assembly’s prior approval for their subsequent submission. In the case of IFICOTRA, the evaluated actors being members of the organization, actively participate in the evaluation procedures.

Finally, in the case of the State supported projects, we noted the general trend to be the lack of participation of the evaluated actors as active subjects. Thus, their roll was simply that of information providers, both in the case of project beneficiaries and the municipalities.

²⁸ We refer here to the already mentioned Instituto Nacional de Asociativismo y Economía Social (INAES) at the National level, and to the Direction de Promoción Cooperativa y Mutual de la Provincia de Córdoba.

SOME NONCONCLUSIVE CONSIDERATIONS

The exposed considerations allow us to outline a scenario in which the central point is the absence of systematic evaluation procedures of social economy in Argentina. There are no common criteria; on the contrary, different interpretations emerge; actor's opinions and the measure of importance assigned to the subject are divergent.

In regards to the evaluating practices in the sector of experiences arisen from civil society, we recorded modalities which acquire the predominant form that we have defined as "comprehensive-informal", that, being relevant to the organization's performance, are nevertheless lacking in planning and method. The only order-imposing elements are the periodical Assemblies, while much of the procedure occurs within the common spaces of the daily work activity of its members.

As far as what we have called "formal-descriptive" practices, we see that, despite their including a certain degree of systematicity and organization, which is legally imposed by the law on labor cooperatives, they characteristically show, on one hand, the decisively economic nature they adopt, and on the other hand, the low level of meaning they receive from their organizational actors. In this case the differential character, in relation to the evaluating practices typical of the business company, would be the obligation to democratize the information at the Assembly level.

The idea of establishing typical social economy dimensions and indicators is not totally alien to certain actors of the sector, but can be considered embryonic for now, since it has not been able to overcome purely isolated informal instances such as the Social Balance issue.

In this regard, a sort of divergence exists on what it is understood by the activities. The deliberative activity of the assemblies, with its important evaluating and projective contents, is not understood by their protagonists as "evaluating", but rather as "participative". The term evaluation is more akin to a sense of control and supervision of certain law imposed formal matters for their existence, or for the accomplishment of certain proceedings, i.e., with the activities related to what we have called "formal-descriptive" evaluating mode.

In the field of State Projects promoted evaluations, concerning social economy, we face a highly bureaucratic process, defined by jurisdictional overlapping, multiple actors involved, and lack of clear criteria, as reflected

in the statements of several interviewed agents, on their fluctuating attitudes, depending on the changing positions of the agents in charge.

At the time of trying to understand the cooperatives situation in the evaluation field, we initially tended to focus on the sector's development, which is going through a troubled construction phase. We believe, as a matter of fact, that this phase is tinted with contradictory meanings: the existence of a certain fragmentation between the "original" and the "new generation" cooperatives, and within the latter, between those arising from salvaged companies and those that are a product of State promoted policies or of worker groups' initiatives. This is added to the increasing weakness of the second degree representations, through which experiences are left to their own resources.

At the same time, there are signals of efforts aiming to contribute to the sector's development, in the shape of State policies and civil society action. These are the newly created and diverse investigation, formation and technical assistance university projects, and to the ANTA's initiative, implemented by the Argentine Workers' Center. That is, we seem to be in a phase in which the actors' energies become exhausted in the very "starting out", and the federal instances do not represent or account for the sector's needs, as they are also bound to its efficacy as market related enterprises.

Nevertheless, and keeping in mind the sector characteristics in relation to our inquiry, a broader interpretation becomes necessary, which introduces us into the precise status of the evaluating practices of our society's diverse fields of action, that includes and transcends the Social Economy framework.

In the field of social policies, the creation is emphasized in 1995 of SIEMPRO (Social Projects Information, Evaluation and Control System). As stated, despite the time since its inception, this system has not achieved the goal of becoming a reference point for the study and management rationalization of the projects under its control. It is rather an information and study organism than one for social projects evaluation and monitoring.

As we all know, evaluation is part of an organizations rational management system. As various studies show, organizational work moves rapidly away from routine, competition and formal authority, to increasingly demand more intellectual and reflective work, and the direct contribution of the worker (Scott, 1997). The Taylor's hierarchy organizational parameters yield in the face of the need for contributions from the "organizational base" in decision making (Giddens, 1998). Perhaps no activity gives

account, as evaluation, of this tendency towards immaterial work and reflective operation.

We believe a tendency exists, in a good part of cooperativism, to use group reflection as a means of thinking and solving organization problems. Assemblies do this, perhaps not systematically, but in a deliberative way. This practice simultaneously requires a certain cultural and discursive capital on the part of the participants; it represents in addition a learning space of the disposition and handling of such resources.

In that sense, this sector, or parts of it, would mean “a step ahead” in relation to other economy sectors or enterprises, and the Government itself, who stick to their vertical, routine and competitive organizational and operating modalities; but definitely behind other sectors, whose reflective organization modalities are rapidly advancing.

Another observation made possible through the analysis, is the existing divide between the comprehensive-informal and the formal-descriptive approaches. The distance between both evaluation routes would be indicating that value might not be in the State or the multilateral financing institutions’ requirements, but rather in what the very members of the labor cooperatives unknowingly do in their meetings. This is the type of evaluation that allows the members to understand, the organization’s situation and its development prospects.

The State also appears as contributing to the development of purely formal and bureaucratic evaluation mechanisms. Its important involvement in social economy promotion does not reach, however, the goal of introducing innovative managerial methods into the sector’s practices.

This task is rather transferred to the municipalities, whose offices in charge will identify the problem and try to find ways to connect the experiences with the universities and/or other municipalities, thus contributing to the field conformation in a way that increases the cultural capitals in operation. This is perhaps the successful part of the national projects decentralized implementation.

The functional and practical nature of the subject of analysis makes it difficult for the investigator to avoid realizing certain suggestions. The most general one has to do with the convenience of linking management development to the innovating practices we have observed in what we called comprehensive-informal evaluations. But also making the descriptive formal practices understandable, and articulating them into the

Assembly's exchange, would seem essential for an evaluation that, being deliberative and democratic, to become effective and efficient at the same time.

Finally, evaluation can be extended from the general Assembly scope to the labor spheres. The informal groups that frequently do this are embryonic in this sense. To multiply the evaluation spaces would allow putting into action the generally deep members' practical knowledge. We here refer to "reflective circles", i.e., to spaces where quality is searched, allowing at the same time each worker-member to be a protagonist in a communicative exchange framework.

A "virtuous circuit of evaluation" could thus be constituted, that being born in the labor nuclei, arrives at the Assembly by means of partial or sector's evaluations and projections, concurrently with the accounting consultant's generated information. The Assembly thus becomes an integrating space, in which the circular process is developed, policies-evaluation-policies. It is clear that the application of a Social Balance would allow a big leap in this field, contributing at the same time to strengthen the cooperative's identity.

Finally, the preceding propositions also tend to specially avoid the stresses introduced in organizational cooperative life by their market participation, when that is precisely what they try to avoid by using mercantile managing methods. On the contrary, it seemed adequate here to resort to labor cooperativism principles, by developing and applying mechanisms that allow their members effectively to evaluate and generally adjust their endeavors. However, the virtuous circuit we propose in such direction is only possible if deliberations become increasingly reflective.

REFERENCES

Giddens, A., *Beyond Left and Right. The Future of the radical Policies*, Madrid, Chair, 1998.

La Serna, C. et al., *Social Economy in Argentina; between needs and aspirations*, Cordoba, Argentina, Ed. IIFAP/U.N. of Cordoba, 2004.

Lash, S., *The Reflexividad and its Doubles: Structure, Anesthetic, Community*, Madrid, Alliance university, 1997.

Laville, J.-L., «Fait associatif et espace démocratique», in *Une seule solution, l'association*, Paris: La découverte/M.A.U.S.S. Laville, Jean-Louis, 1998, «Fait associatif et espace démocratique», in *Une seule solution, l'association*, Paris, La découverte/M.A.U.S.S, 1998.

Lozano, C., Rameri, A., T. Raffo, “Clandestinity and Work Precarization in 2006 Argentina”, Buenos Aires, Mimeo, 2006.

Munoz, R., Discussion Material, 1, Work axis Finanzas and ESyS Available, <http://ww.cta.or.ar>

Prensa Cooperativa, 2006, Ed., 286, 2006.

Roggi, M., C., “Organizaciones de Apoyo Cooperativo: las Federaciones y su impacto en el desarrollo de las Cooperativas de Trabajo”, Capaya, 2003, *Venezuelan Revue of Social Economy*, 5, 1st Semester, 2003.

This yearly series of working papers (WP) aims to publish essentially works in English or in French resulting from the scientific network of CIRIEC and more specifically its working groups. The WP are submitted to a review process and are published under the responsibility of the President of the International Scientific Council, the president of the scientific Commissions or the working groups coordinators and of the editor of the CIRIEC international scientific journal, the *Annals of Public and Cooperative Economics*.

These contributions may be published afterwards in a scientific journal or book.

The contents of the working papers do not involve CIRIEC's responsibility but solely the author(s) one.

The submissions are to be sent to CIRIEC, Université de Liège au Sart Tilman, Bât B33 (bte 6), BE-4000 Liège, Belgique.

Cette collection annuelle de Working Papers (WP) est destinée à accueillir essentiellement des travaux en français ou en anglais issus du réseau scientifique du CIRIEC et en particulier de ses groupes de travail. Les WP font l'objet d'une procédure d'évaluation et sont publiés sous la responsabilité du président du Conseil scientifique international, des présidents des Commissions scientifiques ou des coordinateurs des groupes de travail et de la rédactrice de la revue scientifique internationale du CIRIEC, les *Annales de l'économie publique, sociale et coopérative*.

Ces contributions peuvent faire l'objet d'une publication scientifique ultérieure.

Le contenu des WP n'engage en rien la responsabilité du CIRIEC mais uniquement celle du ou des auteurs.

Les soumissions sont à envoyer à l'adresse du CIRIEC, Université de Liège au Sart Tilman, Bât B33 (bte 6), BE-4000 Liège, Belgique.

Publications

- 2009/01 The water sector in Italy
Lorenzo BARDELLI & Lorenzo ROBOTTI
- 2009/02 Public waste management services in France. National analysis and
case studies of Paris, Rouen, and Besançon
Brahim DJEMACI
- 2009/03 The French system of water services
Pierre BAUBY
- 2009/04 The Water Sector in Spain
Olga RUIZ CAÑETE & Dolores DIZY MENÉNDEZ
- 2009/05 The reflexive assembly. Embryo of a virtuous circle in evaluating the
cooperative social economy
Carlos LA SERNA

CIRIEC (International Centre of Research and Information on the Public, Social and Cooperative Economy) is a non governmental international scientific organization.

Its **objectives** are to undertake and promote the collection of information, scientific research, and the publication of works on economic sectors and activities oriented towards the service of the general and collective interest: action by the State and the local and regional public authorities in economic fields (economic policy, regulation); public utilities; public and mixed enterprises at the national, regional and municipal levels; the so-called "social economy" (not-for-profit economy, cooperatives, mutuals, and non-profit organizations); etc.

In these fields CIRIEC seeks to offer information and opportunities for mutual enrichment to practitioners and academics and for promoting international action. It develops activities of interest for both managers and researchers.

Le CIRIEC (Centre International de Recherches et d'Information sur l'Economie Publique, Sociale et Coopérative) est une organisation scientifique internationale non gouvernementale.

Ses **objectifs** sont d'assurer et de promouvoir la collecte d'informations, la recherche scientifique et la publication de travaux concernant les secteurs économiques et les activités orientés vers le service de l'intérêt général et collectif : l'action de l'Etat et des pouvoirs publics régionaux et locaux dans les domaines économiques (politique économique, régulation) ; les services publics ; les entreprises publiques et mixtes aux niveaux national, régional et local ; l'économie sociale : coopératives, mutuelles et associations sans but lucratif ; etc.

Le CIRIEC a pour but de mettre à la disposition des praticiens et des scientifiques des informations concernant ces différents domaines, de leur fournir des occasions d'enrichissement mutuel et de promouvoir une action et une réflexion internationales. Il développe des activités qui intéressent tant les gestionnaires que les chercheurs scientifiques.



International Centre of Research and Information on the Public, Social and Cooperative Economy - aisbl
Centre international de Recherches et d'Information sur l'Economie Publique, Sociale et Coopérative - aisbl

Université de Liège au Sart-Tilman
Bât. B33 - bte 6
BE-4000 Liège (Belgium)

Tel. : +32 (0)4 366 27 46
Fax : +32 (0)4 366 29 58
E-mail : ciriec@ulg.ac.be
<http://www.ciriec.ulg.ac.be>