

## Article

# Damien Mourey, Philippe Eynaud\*, and Carolyn Cordery The Impact of Governmental Policy on the Effective Operation of CSOs: A French Case Study

**Abstract:** Worldwide, civil society organizations (CSOs) are an integral component in the complex network that comprises the public sphere improving the welfare of our communities. In the second half of the twentieth century French CSOs' contributions to their citizens' welfare have become increasingly valued. Nevertheless, radical changes to employment policies during the Sarkozy regime (2007–2012) impacted social services to unemployed migrants. In addition, central government constrained local governments' ability to fund social services, pushing a shift from a culture of “granting subsidies” to one based on “public procurement contracting” (Langlais 2008). These environmental changes are likely to transform CSO-government relationships.

This research asks two questions: what is the impact of such radical changes and what possible responses can organizations make, if they are to survive? To answer these, we utilize a case study of a French CSO (Association), which is highly dependent on public funding to deliver its urban-based migrant programs. We utilize the lens of resource dependency, focusing on the interrelationships and interactions that impact CSOs' legitimacy and support. Effects of the reforms include a change from relatively cooperative relationships with government to adversarial exchanges. Moreover, this CSO's activities are apprehended by public funders as short-term single projects considered in isolation from one another so that its overall outcomes are not quantitatively measured. As a result, the CSO's overarching and long-term social and economic contribution to the territory's public sphere is in jeopardy.

**Keywords:** civil society organizations, evaluation, professionalization, public procurement contracting, urban-based migrant programs

---

**\*Corresponding author: Philippe Eynaud**, IAE de Paris – Sorbonne Graduate Business School, Paris, France, E-mail: philippe.eynaud@univ-paris1.fr

**Damien Mourey**, IAE de Paris – Sorbonne Graduate Business School, Paris, France, E-mail: Damien.Mourey@univ-paris1.fr

**Carolyn Cordery**, School of Accounting and Commercial Law, Victoria University of Wellington, Wellington, New Zealand, E-mail: Carolyn.Cordery@vuw.ac.nz

# 1 Introduction

Civil society organizations (CSOs) are an integral component in the complex network that comprises the public sphere, which is defined as a place where citizens deal with matters of common interest (Wagner 2000). CSOs are privately organized and, because they operate to achieve social objectives, they do not seek to maximize profits. Anheier and Themudo (2002) note that CSOs include many more organizations (and organizational forms) than the term “non-governmental organization” suggests and may operate in networks, and within and across national borders. This diverse set of organizations includes cooperatives, mutual funds, and associations delivering social services in education, health and other welfare segments, advocacy, and international aid (Anheier and Themudo 2002; Archambault 2001; Cumming 2008; Laville and Nyssens 2000; Wagner 2000).

While CSOs are private, they contribute and are inter-dependent with public organizations inhabiting the public sphere. Since Habermas (1967), the concept of the public sphere can be presented as a mediation space where individuals use reason to develop a political consensus around issues including immigration and the right to work or receive welfare. Accordingly, citizens must be linked into the public sphere to discuss economic, private, and political issues (Fraser 2010). CSOs have a role to play in building that link. For example, many CSOs work within and alongside local (public) communities, designing appropriate services, balancing demand and supply, and advocating for improvements in society. Their activities depend on funding sources (public and private) and resources (such as staff, volunteers, and premises) (Laville and Nyssens 2000). Thus, CSOs face challenges to achieving their social objectives when their funding and resources are constrained.

Funding policies are a barometer of public sphere interrelationships (Toepler 2010). Internationally, CSOs are suffering constrained funding, causing Toepler (2010) to argue that government-CSO relations are the “single most important concern across the world” (as shown, for example, by Donnelly-Cox et al. 2012). It is particularly pertinent in France, where a radical overhaul of welfare funding and delivery was undertaken during the Sarkozy regime (2007–2012). In addition, Sarkozy sought to structurally reform employment policies which had a definitive impact on migrant social services. This research analyses the impact of these reforms on the relationships between a French CSO (Association) delivering social inclusion services to migrants and refugees and its local public funders. Utilizing the lens of resource dependency, we focus on the interrelationships and interactions and assess the possible responses an organization can make in order to survive reforming structures. This analysis

seeks to generate new understandings of CSOs' possible responses to centralizing power and local inter-dependencies.

In order to analyze the political change, first, the article considers the structure and evolution of relationships between public funders and CSOs in France. The changes referred to above are then summarized. In the following section, the context of the CSO under study and the methodology used for this qualitative research are outlined. In Section four, the case study is presented, followed by an analysis utilizing resource dependence theory to reveal the options available to a CSO whose access to public funding is threatened by such changes. Finally a discussion and conclusion complete the article, including suggestions for future research.

## 2 Context

### 2.1 French associations – an overview

The history of French CSOs is both very long and deep-rooted, although the inclusion of CSOs in the French public sphere is a relatively recent phenomenon (Archambault 2001; Wagner 2000). Archambault (2001) explains that *etatism* underpinned the central State's "fight against local power in any form." Historically, the State has either responded to its citizens' needs or been expected to remunerate others delivering welfare services (including hospitals, asylums, and schools). This expectation is apparent from the comprehensive social security system in France, introduced in 1945 (Archambault 2001).

Another example of *etatism* is the suppression of the incorporation of associations following the French Revolution (from 1791)<sup>1</sup> until the passing of the Associations Act in 1901. Yet, notwithstanding *etatism*, the historic existence of guilds and other associations points to the operation of solidarity in the social economy (Archambault 2001). Further, since the 1901 Act, CSOs (Associations) have formed to support the poor and needy, new migrants, environmental, and other causes.<sup>2</sup> Work councils, funded by a compulsory levy on large employers

---

<sup>1</sup> The Décret d'Allarde and Loi Le Chapelier in 1791 suppressed guilds and social subsidiaries, while the 1810 Napoleonic Code stated that no association of over 20 people could be created without the government's agreement (Archambault 2001; Wagner 2000).

<sup>2</sup> The period of Nazi occupation in World War II was an exception to association growth with restrictions on foreigners' associations from 1939 onwards. The Vichy government which followed the defeat of the occupying Germans also dissolved all Masonic lodges and many other political associations in 1941; the restriction was repealed in 1981 (Archambault 2001).

(from 1946), spawned day-care, social services for employees and their families, and training and employment programs for others in the community; a further employer tax from 1971 also subsidizes continuing education schemes for citizens (Archambault 2001). Additional improvements in the legal context for CSOs include the 1987 sponsorship law (allowing most Associations to elicit donations) and in 2003 and 2006 increasing the deductibility of corporate and individual donations respectively. A further improvement was the 1990 confirmation of certain CSOs' exemption from tax on profit-related activities (Cumming 2009).

Other reforms have evidenced growing local autonomy, for example, the Decentralization Act of 1982 devolved power to local government<sup>3</sup> (in particular larger municipalities) to decide and deliver local social services policies (Cole 2006, 2011).<sup>4</sup> Cole (2006, 31) suggests that the program of decentralization (further reforms occurred in 2003/2004) can be “best understood in terms of liberating the entrepreneurial energies and political capacity of local and regional players.” The local leaders were therefore key to successful decentralization. In this context, French national assembly members are highly likely to maintain multiple, local roles and many are revered as dignatories (called *les notables*). As elections are hotly contested, it is necessary for *les notables* to have strong local connections and serve their constituency (Costa and Kerrouche 2009).

Progressive welfare decentralization has spawned the development of cooperative relationships between CSOs and local government (Archambault 2001; Wagner 2000). The first social policy specifically using CSOs as vehicles was passed in 1988, to protect migrants and other unemployed/poor citizens from social exclusion (Archambault 2001). Since then, CSOs have been increasingly relied upon to deliver programs. Tchernonog (2013) estimated France had 1.3 million operating CSOs in 2005 but that only 183,000 employed an estimated 1.49 million full-time equivalent staff (6% of the total French workforce), 57% of whom were employed in the social and health-related sector<sup>5</sup> and were mostly financially supported by public resources (Morange 2008; Langlais 2008). Staffed CSOs expended 83% of French CSOs' combined annual budgets (totaling

---

<sup>3</sup> France has three main levels of local governments with distinctive realms of action: the 101 General Councils, the 26 Regional Councils, and the 37,000 municipalities (also called *communes*). The General Council is an elected assembly of a *departement of France* and a Regional Council is an elected assembly of a *region of France*. Each assembly has specific and different missions to fulfill. They all contribute to the funding of CSOs in France.

<sup>4</sup> Approximately 37,000 communes exist in France (40% of the communes in the European Union), but only about 1,000 have more than 10,000 inhabitants.

<sup>5</sup> We do not mean that the paid workers employed by the CSOs belonging to the “social and health-related sector” are all social workers. Most of them are involved in management, coordination, and support function activities.

85.1 billion Euros and accounting for 3.5% of French GDP<sup>6</sup>). Less than half (49%) of their funding originated from public resources and, more specifically, 24.7% from public subsidies (Tchernonog 2013).<sup>7</sup> Mizrahi-Tchernonog (1992) tracked the effect of decentralization and the increased subsidies paid by local authorities to CSOs, finding large municipalities mainly supported activities connected to municipal policy, and that officials sought “better solutions” and improved cost-quality ratios. For instance, to reduce costs, municipalities encouraged volunteering by paying higher subsidies to associations that employed volunteers. They also collaborated with associations who could respond to the diverse needs of local populations as a “better solution” than monopolistic government providers.

CSOs have been instrumental in providing social services to new migrants. France’s Pasqua Laws passed in 1986 and 1993 tightened immigration policies, although clandestine immigration is estimated at 80–100,000 people per annum. Archambault (2001) notes that migrants’ children can often be excluded from employment and consequent social benefits. Migrant social exclusion was addressed by the 1988 policy providing them with a minimum income for social integration (*Revenu minimum d’insertion* or *RMI*), which was specifically designed to empower CSOs as the agent for change in immigrants’ lives. Measures of success include Belot and Bréchon’s (2012) report that France has become increasingly tolerant of immigrants.

## 2.2 Changes in the government frameworks 2007–2012

In his 2007 presidential campaign, Nicolas Sarkozy emphasized the need for structural reform to French policy-making in relation to work. In particular, he argued normatively as to the value of hard work, condemning “welfare dependency” (Milner 2012). While history shows his rhetoric and reform were frustrated by the Global Financial Crisis, the five years of Sarkozy’s Presidency evidenced radical changes in the funding of work and training schemes and policies toward unemployed (including migrants). In particular, the RMI was replaced by a new guaranteed minimum income (*Revenu de solidarité active* or

---

<sup>6</sup> If the work of volunteers is included, the amount is 4.5% of GDP

<sup>7</sup> Here is the detailed breakdown of the different sources of funding of French CSOs based on data collected on a national basis for the year 2011 by Tchernonog (2013). Global consolidated budget of all French CSOS: 85.1 Billions Euros for the year 2011. Private funding: 51% made up of membership fees 11%, donation and private sponsorship 4%, private revenues: 36%. Public funding: 49% made up of subsidies 24.7% and other public revenues: 24.8%.

RSA),<sup>8</sup> and a requirement in 2007<sup>9</sup> for immigrants to gain a minimum French language level and demonstrate endorsement of French constitutional principles so that they are “work ready.” In line with trends in the European Union, the French government relied on the private sector (in particular CSOs) to deliver programs in this respect. Yet, in accordance with the articles 86 to 88 of the Treaty establishing the European Community, the EU law prohibits state aid for production companies and service providers. This ban has the objective to promote and foster free competition in Europe. Even if the EU has recognized the specificity of social services of “general interest,” most CSOs activities are considered under this regulation as “economical activities,” meaning public institutions shouldn’t support them. The qualification of general interest only entails lighter requirements for procuring social services.

President Sarkozy also instigated reforms of the state and local governments’ institutional machinery in order to improve State productivity (Cole 2011). At the local level, the State’s 2010 budget capped local governments’ business rate charges, effectively controlling local government finances (Cole 2011). Therefore, while the 2004 Decentralization Act allowed variations in local taxation rates (Cole 2006), following Sarkozy’s 2010 reforms, local governments were legally constrained in their ability to increase their own resources through taxes and had limited freedom to spend revenues as they wished.

In addition, a radical overhaul of the relationships between public funders and CSOs has been advocated in two French parliamentary reports (Morange 2008; Warsmann 2009) and a report requested by one French ministry (Langlais 2008). Though many of their numerous and far-reaching recommendations are yet to be implemented, these reports have nonetheless signaled a culture change: encouraging public funders to take a more active approach and presaging new control and evaluation mechanisms. The reports’ main recommendations are twofold: first, requiring public funders to become effective partners to CSOs. For example, local and national public administrations are encouraged to formulate strategies to integrate CSOs into their policies, rather than financing CSOs out of habit or due to persuasively written grant applications: to move away from a culture of “granting subsidies” to one based on “public procurement contracting” (Langlais 2008, 38). Consequently “a unique portal” is being developed to centralize reviews of CSOs’ funding requests and clarify the

---

<sup>8</sup> The RSA guarantees a minimum level of benefits to long-term unemployed but requires them to train for work and to consider job vacancies offered; it also provides a benefit to those in low-paid employment (Milner 2012).

<sup>9</sup> Law on the control of immigration, integration, and right to asylum passed the 20th of November, 2007.

respective roles of each administration. These strategies are intended to bring increased transparency in public funding allocation processes, offsetting the lack of meaningful data centralization (for example the consolidated total of public funds allocated to a specific CSO). Further, they argue that boosting coordination between the different local and national political bodies and administrations would increase productivity, reduce cross- and multiple-financing and competition between CSOs (Morange 2008).

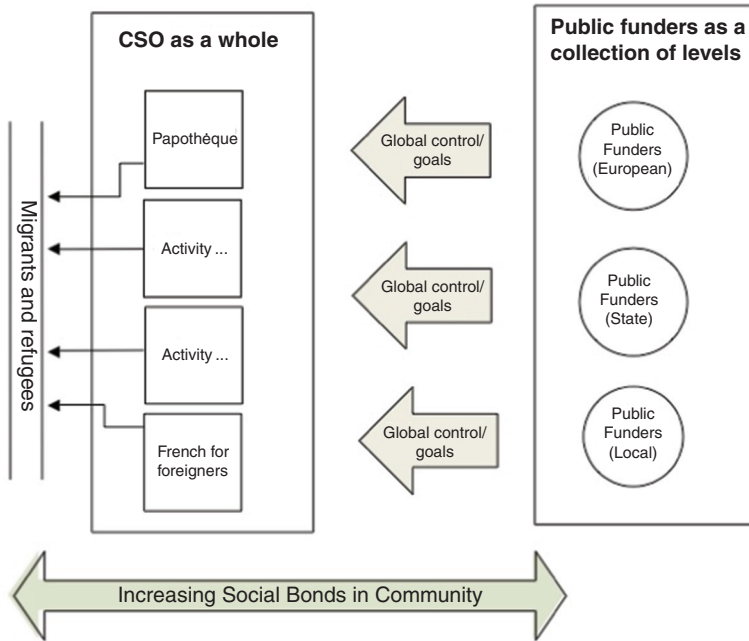
Second, the authors recommend retreating from classical ex-ante control approaches toward evaluation focused on the content and outcomes of funded activities (Langlais 2008; Morange 2008). Evaluation is hardly novel to France, it has been used to regulate CSO activities through different pieces of legislation since 2002, especially in the social and health-related fields (Morange 2008). However, the authors consider that genuine evaluation practices have seldom permeated public sphere funding relationships. They identify a lack of professional skills in CSOs and funders, whose staffs are mostly unable to deliver the necessary information required to engage in multiple-year planning (for example, general and analytical budgets, meaningful performance indicators) (Morange 2008). These authors reaffirm the need to transcend an accounting-focused, narrow-minded view of control and to embrace a more dialogical and partnership-based approach.

This research therefore occurs during a period of major political upheaval to public sphere inter-relationships in France when CSOs are to forge new funding partnerships (Engels et al. 2006) in a tight economic environment. Combined with the major changes in work policies, we ask what the impact of such a radical change will be and what possible response an organization can make, if it is to survive.

## 3 Case study context and methodology

### 3.1 Case study context and background

In light of the radical changes in attitudes toward work for migrants, the limiting of decentralization (and its impact on local programs for migrants), we chose a case study in which the effects of these changes could be observed. Our case study organization (COPR) is a CSO founded in 1969 with the purpose of making easier the socialization of foreign families – migrants and refugees – in France. Its social services, delivered in an underprivileged territory located in the surroundings of Strasbourg, aim for this socialization and to reduce the incidence of foreigners' children dropping out of school (these are described as activities in Figure 1).



**Figure 1:** From 1980s to 2009: mission based funding

As shown in Figure 1, COPR is part of a complex network of CSOs, local, central and European public funders. The relationships between those actors display two main features. First, mutual financial support and cooperation has endured over a long period. Second, the roles played by the different actors of this network are not defined in a clear-cut way but are interwoven. For example, COPR's President is also an elected local government representative of the area and presides over other CSOs. Some COPR Board members are also involved in the management of, or act as volunteers in, other CSOs. Reciprocally, many representatives of local public funders also volunteer in local CSOs, thus strengthening the public sphere.

COPR has enjoyed legitimacy with the municipality and its other public funders as a major local social service provider. Its seniority, strong involvement in this underprivileged territory, and its enduring reputation as an innovator contributes to this favorable assessment. COPR's two main programs cross "occupational insertion" (French for Foreigners (FFF) to facilitate migrants' work-readiness) and "social insertion" (FFF and *la papothèque*). The FFF programs cater to foreign adults living in France, seeking to enhance their mastery of French and develop inter-personal and inter-cultural exchanges. *La papothèque* seeks to encourage foreign families



(who are verging on exclusion and facing economic difficulties) to participate in the education of their children through cultural, artistic, or fun activities. Founded 15 years ago, *la papothèque* – which literally means chatting while doing something – played a significant role in COPR's prestige and reputation as an innovator among public funders.

More than 95% of COPR's revenues derive from public funders. New activities launched from 2002 to 2010 increased its income by 62%: the two main funders granted between 52% and 74% of total annual revenues and the third largest funder (now 20% of total revenues) has increased its share from 2% in 2002. *La papothèque* attracts 36% of COPR's total funding. While staff costs account for 72% of COPR's operational expenses, COPR relies on more than 150 volunteers. Many of these strongly motivated volunteers have contributed regularly for many years and without them COPR's programs could not be delivered and/or would not be financially sustainable. Most funders recognize the value of COPR's high number of skilled and dedicated volunteers. Nevertheless, while volunteers are strongly attached to the activities they undertake (e.g., *la papothèque*), few are involved organizationally as they do not seek to become involved beyond their realm of activity.

### 3.2 Methodology

To undertake this research, we used an interpretive case study approach, gathering multiple sources of evidence: including interviews, activity observation, and document analysis. Thirty-three semi-directed interviews were conducted with internal and external stakeholders of COPR, including board members, employees, volunteers, and funders' officials. Most interviews, lasting between one and two hours, were recorded and transcribed in French. For two interviewees who refused the recording option, handwritten notes were taken during the interview. In addition, additional contextual information was diarized for each interview. Interviews were translated for use in this article by one author and checked by the second author against the transcripts.

To cross-reference these data, informal exchanges and observations of COPR's members' daily activities were recorded in memorandum form. In particular, we attended FFF classes and witnessed social encounters organized in *la papothèque*. These observations were insightful as to the nature of the relationships between employees, volunteers, and beneficiaries and facilitated our interpretations of the formal interviews.

Document analysis was also undertaken to triangulate the data (Patton 2002). Documents included financial statements, budgetary documents, letters

of information published by COPR, its surveys and reports, funders' procedures, and COPR's associated accountability documents. All the data (interviews, observations, other documents) were stored, organized, and coded in French. We adopted an inductive approach to analyze the data across the research team (Tesch 1990), discussing emerging patterns and organizing the data as follows. First in order to answer the question of "what is the impact of change," we assess possible mission drift (analyzing the organization's values) and to answer the question of "what possible responses can an organization make," we utilize an interpretive scheme informed by a resource dependency framework.

The case study method is not without its limitations. The "real-life" context of such research creates access difficulties and the need to synthesize and aggregate data that may be deemed confidential if reported directly (Irvine and Gaffikin 2006). For this reason, acronyms of case studies are often used, as in this study. Further, case studies must choose between seeking generalizability of findings and exposing unique data, that is, between myriad case studies and a single case study. However, in line with Ryan, Scapens, and Theobald (1992), we do not seek generalizability in this interpretive research; rather we seek to analyze possible responses to political change through applying resource dependency theory to a single CSO confronting changed circumstances, and specifically in a case where other than financial dependency can be observed. The next section presents the case study.

## 4 Case study

As could be expected in the new context, COPR's public funders demand greater control in allocating public money to CSOs, centralizing administration of CSOs' project proposals and seeking coherence in funded projects at territory level. Two crises therefore test COPR: reduction in funding and partnership change. These crises challenge COPR's "three pillars" which have informed their successful development over four decades: namely a *public funding*, the *mission*, and the *values* of the CSO (engagement, tolerance, dialog and participation, tenacity, neutrality, importance of social bonds). We present the case against these pillars which are central to the mission of COPR.

### 4.1 One COPR pillar: a public funding

COPR, initiated in response to a public need, depends on public funding and members' operate strong beliefs (arising from an *etatist* background) that public

services should be publicly funded. Yet, funders disagree, for example, an interviewee noted:

... when classes were put in place ten years ago, COPR, without being even a candidate or a promoter of the project just decided to do it and after one year sent us the bill explaining that X actions were undertaken and X Euros spent. We were being presented with a fait accompli. (...) It was not budgeted at their level and often they would resort to these practices. (...) However, public funders told them they should change and organize themselves better. (...) There must be a co-production of the project (...) We are not just funders, we refuse to be merely funders... (Funder)

This funder acknowledges COPR's expertise, but COPR's expectation of *public funding* annoys them. COPR's dependence on public funding begets high exposure to political fluctuations such as have occurred in the local and central government space. Thus, despite the public funding pillar, COPR's President has advocated diversifying revenue to reduce dependence, in particular developing a social enterprise, as noted:

This sense of urgency, or, this sense that should be a sense of urgency is due to the fact that this CSO has always been funded by public money (...). At the end of the day, we truly are an auxiliary of public authorities ... I would like a commercial branch to be opened. ... (but the members) do not want to hear about it for now ... They only look at it one way, as if capitalism was entering the CSO. (...) For them, volunteering is volunteering. Now they say, if the State wants us to do it, it has to pay for it. (COPR President)

Funders' speeches destabilize COPR's public funding dependence and the representatives of the COPR's third-largest funder are the most radical, as they explain their four-year national and regional contractualization process. Heightened professionalization can be observed in the funder's Alsatian arm, which gained an ISO accreditation for their processes, largely based on for-profit sector managerial practices. In addition to adapting the funder's national missions to the Alsatian context (and thus local actions), local representatives portray their changes as "an entrepreneurial shift", which, along with professionalization, they seek to expand to CSOs. While they state they want to partner with CSOs to pursue goals set by their public organization, it is on the funders' (not the CSOs') terms. A funder noted:

Considering CSOs, I think, it must be said, they are operators, operators of public policies that we support but they are operators, which have had a long history. (...) CSOs experience the same trend towards entrepreneurship, the same move towards market-based orientation, the same search for effectiveness and efficiency ... all this prevails little by little over the CSO's historical logic, which is one of expression, expression of solidarity, of militantism for a just cause. And now, behind each CSO, we see a firm and it is crystal clear that whenever we meet with people from a CSO not having this attitude, not feeling this entrepreneurship-minded spirit (...) we have a misunderstanding with them ... (Funder)

The changes in this resource provider's goals are at odds with COPR's values and projects, as the interviewee continued:

I think COPR gives this impression to be part of the old-style CSO with its volunteers and also their unabated willingness to stick to their own goals and project. They are really convinced by it and truth is, they have achieved significant results on that matter, but they give the impression that, as time goes by, they live in a bubble and they are expert in their field. But when it comes to dealing with external stakeholders: providing reporting, elaborating strategy, discussing financial matters, working with institutional partners... they make us feel that they do it because they must but that it is really not their prime concern. (...) They do not behave like real partners. (Funder)

COPR members argue that public funders have no right to disrupt their funding, as COPR's social contribution fills a gap (socializing immigrants) that should never have existed. They claim that public authorities have failed the Strasbourg community and public funding is essential. These members do not agree COPR should open itself to new private funders whom they do not trust.

In this region, funders have recently subscribed to a unique portal (as described in Section 2.2.), thus funders limit financing to activities and require competitive tenders. Yet, some public funders' representatives are not totally convinced that resorting to competitive tenders is appropriate for certain social services. They also claim that importing management practices from the private sector is misleading if it is not adapted to the local context. One funder noted:

... we organize competitive tenders... as it is requested by XYZ but what we are really interested in are the organizations doing the job we need.... such as offering French For Foreigners classes in under-privileged areas and being well recognized for that. There are not so many of them available ... For this specific activity and area, not so many other organizations than [COPR] can do it. And since they are able to do it, we are not going to search for a competitor for this area ... the way these tenders are made at the national level for helping people get a job for example ... we see they become national, then European. Those selected are the ones pricing at the lowest level (...) This means that they just know nothing about our local context. (Funder)

In addition to increased professionalization, the gloomy economic environment has reduced funds allocated to CSOs. The President of the General Council (local government) made a pessimistic speech to CSO representatives from the region noting:

From the fiscal year 2011 onwards, our tax freedom will be reduced from 44% down to 11% of our total revenues. (...) Our debt? At the end of 2009, it will amount to half a billion Euros. This is sustainable, yet it is significant. If we go on with the same spending dynamics and take into account the new capping limit now set on our revenues, our debt level will peak at 1.5 billion Euros in 2014. This would not be sustainable. (...) It goes far beyond a short-term crisis. (...) How did we get there? The national government has

transferred us new responsibilities in the social domain and these new social expenses are really dynamic in terms of growth. (Local Government)

The State's capping of local governments' rates affects local government's ability to pay CSOs to meet their social obligations. COPR's President must debunk members' arguments that COPR is "too big to fail" as, despite other CSOs' valuable social work, many have closed. Nevertheless, he is convinced that COPR should seek private funding which will generate more public funding for COPR. Further, he believes that COPR's projects' qualities will appeal to funders seeking cost reductions. His legitimacy as an elected local government member gives this extra weight. He comments:

When I attend a meeting with other elected representatives where CSOs are being discussed, they look at me first as an elected representative but they also remember me as President of COPR and they think "we can't take away his subsidy like that". You see, I tell you they cut down on so many budgets. Other CSOs are forced to close down, to lay off their entire staff. For now, they only requested from us to reduce our overhead expenses. (COPR President)

As can be seen, COPR's pillar of "a public funding" is in jeopardy. This has triggered intense debate among its members, surfacing an ideological divide. Each of COPR's responses in this section shows a longing to return to (or retain) *etatism*, with the State funding CSOs to provide welfare. Nevertheless, the funders are intransigent – the reforms require new funding and professionalism to ensure effective use of the State's scarce resources.

## 4.2 A second COPR pillar: the mission (and program)

Two decisions of public funders directly affect COPR's mission and program. First, a significant minor funder ceased funding COPR following an audit showing that COPR's programs, though socially relevant, were incompatible with the funder's objective of boosting the occupational insertion rate. The European representative explained that COPR's FFF classes were:

... said to favor occupational insertion but, truth is, their actions were more oriented towards social insertion. And there lay a big issue since our officials said that all requests drifting from our main objective [occupational insertion] would be turned down. (Funder)

Due to COPR's desire to stay close to its *mission* and program and deliver social insertion in addition (and/or instead of) occupational insertion, it lost 8% of its total revenues when this funding ceased. Notwithstanding that, COPR explained:

So far, our FFF classes gathered more women than men and, now they tell us that to get the funding we have to teach French with a specific purpose of helping the trainees find a job. (...) This is an issue for us. (COPR board member)

COPR works with many migrant women who stay at home to care for young children. Meeting the goal of occupational insertion is deemed secondary to social insertion as explained further:

We agree to do that, but we also want to train people who won't be looking for a job. We consider that learning a language is a way to help them get a social life, to help them help their own children, it's a lot of different things and it is not only about getting a job. There are some women with five, six, seven kids and they won't search for a job but it would be a great improvement if they master the command of French to visit the socio-cultural center, to take part in social activities that exist in their neighborhood. It is also essential for their own children who are often ashamed of their parents since they do not speak French. This is usual. Learning French could help improve a lot of things. That's why it hurts our belief when it is requested that it be done with a professionally driven purpose. (COPR board member)

Volunteers at COPR do not seek to be involved in the management of this CSO as they are primarily focused on the fulfillment of their social mission with migrants. The awareness of being a part of COPR is even secondary to their firsthand experiences as volunteers doing fieldwork.

All my life I have run away from board meetings and I have been lucky enough to avoid doing these administrative and management tasks. (COPR volunteer, 1)

When I first came at La Papothèque, I was looking for a place welcoming parents and children. I did not look for a particular CSO. When I arrived at La Papothèque, we did not feel we belonged to a broader CSO. At the time we knew there were tensions between La Papothèque and the Board but I couldn't care less. What I was doing there, welcoming parents and children, was all that truly mattered to me. (COPR Volunteer, 2)

I think that the awareness that this CSO is in danger, only board members really have it. Paid workers might have been more sensitive to it after one of them got laid off recently for economic purpose. But volunteers, I think they do not realize it at all. I have the feeling they have not acknowledged it yet. (COPR volunteer and current board member)

Volunteers are at best circumspect with the desired focus on occupational insertion and even if some of them might be willing to adjust their teaching method to make it look more occupationally driven, they also all witness that the participants in *French For Foreigners* classes are miles away from this objective.

Last, some COPR members argue that funders' statements are ambiguous and equivocal, as the State must bear the cost of delinquent behavior from un-socialized migrants (for example) as well as unemployment. They believe that

COPR should be able to navigate through these zones of ambiguity to leverage its strong network and stay close to its *mission* and programs rather than being forced to change.

### 4.3 A third COPR pillar: the values

COPR's values are challenged by the “entrepreneurial move” favored by most funders as it requires them to compete with other CSOs and for-profit organizations for program funding, as explained by an interviewee:

... an entrepreneurial CSO now competes on a market. And we also have big CSOs which do not rejoice at the prospect of facing other operators which are private companies. These new competitors are ambitious and they have many means at their disposal, I think you name it “the invisible instrumentation”: professionals mastering the commercial means, designing beautiful brochures, understanding actor's games or even inventing new actor's games, making speeches which are more and more heard by the local public authorities and by us since they are fashionable and contrast sharply with old-fashioned speeches, or at least with speeches from CSOs which we believe have gone a little out of date. (Funder)

COPR's CEO acknowledges the competitive environment, but opines that it destroys the partner-based approach that historically prevailed between them.

Today, whenever I meet with a public funder, he/she tells me there is no money left... On top of that competition, tenders make us compete with other CSOs. This is a catastrophe and I openly told the Prefect<sup>10</sup> since we were invited to feed back our thinking. (...) I told him this competition ruins our long-lasting partner-based relationships with other CSOs. Of course we had troubles since some individuals will never get along with one another. But still, we all wanted to work together, without encroaching on one's territory, to help our community. I told him that now there are projects I do not talk about anymore since I am scared someone could take credit for it. Truth is, five years ago I would never have done this. I would have said: “we have this idea, what do you think, does anyone want to work with us?” We would have eventually spearheaded the program and associated with other CSOs. Now as we live from hand to mouth, searching for money everywhere, if I think I have a good idea, I keep it for COPR. (COPR CEO)

Thus, COPR's values of engagement, tolerance, dialog and participation, as well as neutrality, are threatened as COPR begins to isolate themselves to seek funding.

Nevertheless, some members suggest that COPR should diversify its activities while staying true to its *values* and *projects* advocating that, in the long run, 40% of their total funding should come from new private funding. By utilizing

---

<sup>10</sup> In France, the Prefect is a regional governor who represents the State at the local level.

its strong and dedicated volunteer resources more effectively, they believe that overhead expenses can be reduced and innovative activities launched to better meet new local social needs. COPR would experience again the pioneering spirit of the organization's founders through successfully developing groundbreaking social innovations, for example, generating revenue by helping children at home doing their homework. Yet, competition is rife and COPR's volunteers undertaking this activity might not feel at ease if their services are charged out. However, the potential benefits for COPR from diversifying its revenues are significant: new financing for projects they want to do, regaining some influence over their funders, gaining long-term financing.

Unfortunately, even their greatest asset, their socially bonded volunteer workforce is under threat from external funders. COPR trains their volunteers internally, yet their third-largest funder imposed an external training program on volunteers in programs they funded. COPR perceived this move as an attempt to control their *values* and *program*.

#### 4.4 COPR's defense of its three pillars

For COPR's staff, these changes are stressful and divert them from their three pillars. In particular, COPR's Managing Director stresses that the search for *ad hoc* funding, and managing public funder relationships have become her main job. She navigates through the various inconsistencies that permeate public funders' behaviors.

Second, staff struggles with the instability of some public funders' policies, which constrain projects' coherence. For example, the French Ministry of Education suddenly decided to require schools to implement remedial courses for students in despair, and they requested local Councils to co-fund them. Consequently, some local representatives stopped funding CSOs delivering these services arguing they didn't want to pay twice. Further, it appears that the "unique portal" funder initiative is not operating as well as planned; political tensions have arisen between disparate public funders and it lacks resources to adequately review its significant number of submissions and to evaluate proposals' benefits on-site. Some public funders vary their positions and objectives rapidly, and experience high turnover in the civil servants involved in the reviewing process. This inter-funder coordination is yet to reap benefits.

Last but not least, COPR's Managing Director highlights the paradox that, although public funders push hard toward professionalization, none of them seem willing to pay for it. Funders systematically refuse to fund overhead costs and demand budget frameworks to be split "project by project." COPR hires



interns, asks volunteers to help with administrative tasks, and orders supplementary reports from its chartered-accountant to cope with these supplementary administrative tasks. This paradox has not escaped some funders’ notice.

Despite their ability to mobilize volunteer resources, COPR laid off a permanent staff member in 2009 due to financial difficulties. COPR’s Managing Director was somewhat puzzled at some public funders’ representatives’ behaviors following the public announcement of these difficulties when they proposed new money generating activities to COPR. Although they applauded COPR’s reduction of overhead costs, one funder ranked the fight for literacy highly and some of its officials offered, during an improvised meeting in a bar, to grant new subsidies to COPR, should they manage to formulate a project aiming at fighting for literacy. This is an example of this funder’s desire not to allow COPR to die and was no doubt a response to lobbying from the President. The fact that the fight for literacy had never been a realm of action for COPR was not really considered by the funder.

Table 1 summarizes the main changes in respect of COPR’s three pillars. From this overview, we now turn to the application of resource dependency theory to COPR’s case.

**Table 1:** Changes affecting COPR’s three pillars following resource shocks

Position	Resource providers’ position		COPR position	
	Before	After	Before	After
Public funding	<ul style="list-style-type: none"> <li>– Fund proposals to help to solve local “problems”</li> <li>– Funding allocated by grants/subsidies</li> </ul>	<ul style="list-style-type: none"> <li>– Tax money available only for public policy aims</li> <li>– Funding allocated via tenders</li> </ul>	<ul style="list-style-type: none"> <li>– Make proposals for funding for local “problems”</li> <li>– Funding allocated by grants/subsidies</li> </ul>	<ul style="list-style-type: none"> <li>– Contestable funding for public policy aims</li> <li>– Funding allocated via tenders</li> </ul>
Mission/ programs	<ul style="list-style-type: none"> <li>– COPR as innovator</li> <li>– Socialization is important</li> </ul>	<ul style="list-style-type: none"> <li>– French language</li> <li>– Job skills/ employment important</li> </ul>	<ul style="list-style-type: none"> <li>– Innovator (<i>la papothèque</i>)</li> <li>– French language</li> <li>– Socialization is important</li> </ul>	<ul style="list-style-type: none"> <li>– To get funding COPR must change/ broaden its clientele</li> </ul>
Values	<ul style="list-style-type: none"> <li>– Funder seeks legitimacy from local population</li> </ul>	<ul style="list-style-type: none"> <li>– Professionalized management is important</li> <li>– Rationalization of services</li> </ul>	<ul style="list-style-type: none"> <li>– Promote engagement,</li> <li>– Tolerance, dialog and participation,</li> <li>– Tenacity,</li> <li>– Search for quality through work promotion and effort reward</li> </ul>	

## 5 Analysis of case utilizing resource dependency

A key theory in CSO scholarship over recent years has been resource dependence, or organizations' abilities to acquire and maintain resources (Pfeffer and Salancik 2003). In particular, from the limited literature analyzing CSOs and public funding change, Cumming (2008, 2009) understands that CSOs are resource dependent but may respond differently to environmental change. Cumming (2009) notes resource dependency is particularly pertinent to CSO studies seeking to focus on a CSO acting in its own right. Further, the use of this theory to explain Cumming's (2008, 2009) French studies, and that of Froelich (1999) in the United States allows comparisons between this study and others into CSOs' reactions to their environment.

In order to garner sufficient financial and non-financial resources, CSOs must enter relationships with other organizations and individuals. Emerson (1962) noted that common relational exchanges are characterized by either dependence or power; that is, the extent to which any organization is able to wield power over another will depend on the level of dependence on the other. These "power-dependence" relationships are seldom balanced, and they morph according to each party's influencing ability. For a CSO experiencing negative power imbalances, major responses to stabilize resources are shown in Table 2.

As can be seen in Table 2, each technique to stabilize resources also bears a danger or raises issues for the CSO. Further, these tactics can be inter-dependent. For example, Froelich (1999) explains that the search for multiple revenue sources (Response B.) has encouraged CSOs in the United States to pursue commercial activities in addition to government funding, private philanthropy (individual and corporate), and service-fees. While such tactics may increase resources availability, it increases the risk of organizational goal displacement ("mission drift" – Response D). Accordingly, resource dependence constrains CSOs' operating environments (Froelich 1999).

Although Pfeffer and Salancik (2003) called for more empirical research assessing resource dependency theory, yet predominantly research has considered how CSOs can address funding issues (Froelich 1999). Toepler (2010) called for more attention to remedies for non-financial resource dependence and CSOs' achievements of social objectives especially in changing contexts. Due to the danger of mission drift as a response to environmental change (Toepler 2010) and the need for balancing operations (Emerson 1962), we specifically analyze the impact of the Sarkozy reforms on the CSO-government interrelationships and dependencies to generate new understandings of possible responses to resource dependencies in the public sphere.

**Table 2:** Responses to resource dependency imbalances

<b>Resource stabilization technique (Emerson 1962)</b>	<b>Danger or issues arising from using this resource stabilization technique</b>
A. Motivational withdrawal	Lose funds and need to seek alternative sources (see B.) in order not to fail (e.g. Froelich 1999).
B. Cultivation of alternative social relations (including coalition and group forming; revenue diversification, Froelich 1999)	<ol style="list-style-type: none"> <li>1. Fear of losing autonomy (e.g. Cumming 2009) or face heightened competition (Froelich 1999).</li> <li>2. Reluctance to diversify revenue further (e.g. Cumming 2008); also costs of accountability processes rise with increased revenue diversity (Froelich 1999).</li> </ol>
C. “Giving status” (assume greater power in the relationship)	May lack energy to do so or fear alienation (as found in Cumming 2009 where Development NGOs were slow to advocate for more resources)
D. Change values to align with greater power	Mission drift (e.g. Dacombe’s 2011 UK study found a dependence on government money meant CSOs met government priorities rather than beneficiaries’ needs; Froelich 1999 found that corporate funders were more likely to impose mission drift on CSOs).

To survive, it is hypothesized that CSOs like COPR attempt to restore the power and resource balance. The responses shown in Table 2 are analyzed in turn.

## 5.1 Motivational withdrawal

Local public institutions’ fiscal autonomy is dramatically decreasing, marginalizing them within public sphere relationships. Although the majority of future costs will be borne by the local public sphere (when residents who are ill-socialized become social problems), the State caps current spending. Further, public funders’ unilateral introduction of for-profit managerial evaluation practices such as KPIs, centralized training and instructions, introduce tensions in public sphere interrelationships. The funders’ high staff turnover and ambiguous funder-CSO communication has generated confrontational relationships. Compliance/administration costs have soared without increased effectiveness in the allocation of public funds. Tardiness in professionalizing the funders’ “unique portal” has increased CSOs’ and governments’ costs.

COPR could embrace professionalization and entrepreneurship, and withdraw from its pillar of a *public funding*. Not all members agree, but the President of COPR is a significant promoter of this solution stating “I must make clear to the board members, the director and the employees that we have to develop some commercial activities.”

## 5.2 Cultivation of alternative social relations

COPR is strongly inter-related within its local public sphere, including with other CSOs. Its Board members argue COPR should strengthen its ties with local CSOs, improving the whole network’s capacity to resist local authorities’ changes. Yet, the funders’ calls for competitive tenders spawn tensions among local CSOs. For example, a COPR executive confesses having blown the whistle on another CSO to local public funders to gain advantage. The COPR chairman says: “Imagine I was working at the General Council and do decide to sign a multi-year agreement with COPR ... other associations will tell me ... you signed with COPR and you do not want to sign with us. What is that thing? And suddenly, it is the opening of Pandora’s box. Do you understand? It’s unmanageable.”

Further, while COPR previously depended on cultivating multiple social relations within the public sphere, the single-desk approach for granting subsidies and public funds has rendered this ineffective. The new imperative is for COPR to promote new relationships with alternative partners (including foundations and for-profit sponsors) – not only to gain funding from these partners but also to improve its chances of receiving public funding. Alternatively, COPR could develop new hybrid activities to gain access to new resources, but this effort to reduce resource dependence could erode its legitimacy when the distinctions between CSOs and other sectors are blurred (Froelich 1999). In addition, while COPR could mobilize its volunteers as “reciprocity resources,” the COPR manager describes such a mobilization as time consuming, without a guarantee of results, and very difficult to achieve. Therefore, although improving volunteer management could create more resources, it requires greater investment.

## 5.3 Giving status

Local actors agree that COPR is “too big to fail” because of its size, its legitimacy, and its history. Reminding resource providers of its legitimacy is another tactic for COPR. Potentially local public funders could be persuaded by COPR’s

Chairman and Executive Director to offer multiple-year contracts to COPR, as they are actors with high levels of social capital. But local public funders' reduced autonomy makes this increasingly difficult. A board member says: "Funders do not have the time, they do not. Now, it may be necessary for us to put more pressure on them. We should be a little more stubborn in the funding request." Consequently, some COPR board members warn that this response is already too late and that COPR must advance with new forms of resistance.

## 5.4 Change values to align with greater power

It can be seen from the defense of the three pillars of COPR that a definitive change of mission (or even a mission drift) is vehemently argued against by COPR members. Nevertheless, they have been tempted by funding for literacy and potential commercial activities and it may be only a matter of time before one or other of the three pillars described above will morph to respond to funding opportunities.

Emerson's typology has been explored by COPR to resolve its power-dependence issues, yet no one option is unproblematic. Motivational withdrawal and cultivation of alternative social relations recognizes an emergent paradigm and COPR's need to admit defeat or innovate to secure its future. Giving status to their work, and coalition and group formation are defensive methods to maintain operations. While forming networks should increase the power of COPR and other public sphere participants, competition makes this an uneasy proposition. COPR members cannot agree on how best to address the issue, but its best option is to mobilize its volunteer resources, influential actors, and innovative spirit to fight for survival and autonomy.

Eventually, it seems that the turn toward professionalization leads to an aporia and is still to be taken as both COPR and its public funders lack the necessary skills and resources to sustain it. Prior to the policy changes, the relationship between COPR and local authorities (shown in Figure 1) was based on trust and legitimacy with the local territory and COPR agreeing activity funding in line with COPR's mission, as well as evaluation of the quality of its action on social bonds. Now COPR is viewed through a one-sided control lens as a collection of different projects considered in isolation from one another. As the global contribution of it and other CSOs at the level of a territory cannot be quantitatively measured and apprehended at the level of a single project or set of activities, there is likely to be a deleterious effect on the social bonds in the community. This is shown in Figure 2 as a "discontinuity." It is suggested that

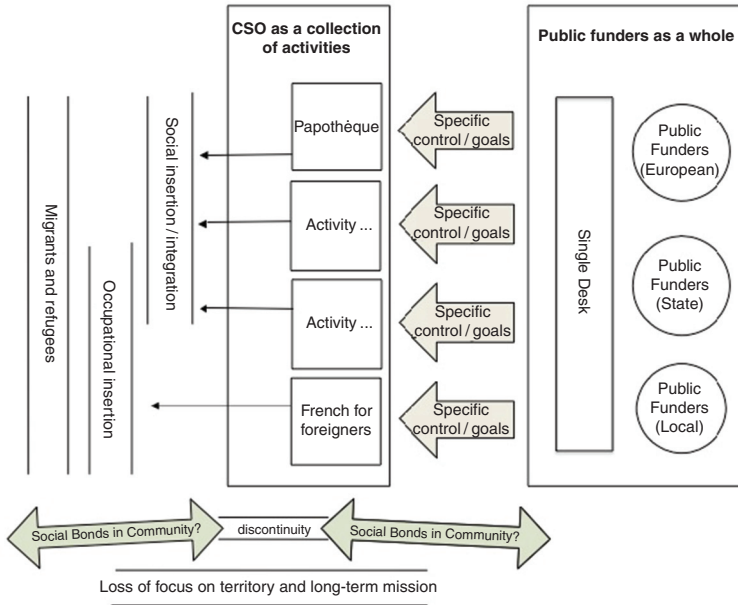


Figure 2: Since 2010: projects based funding

the local territory needs to be reintroduced into the government framework, in order to enlarge the State’s vision and to reintroduce trust, rather than control and competition.

Such discontinuity is blamed on deficiencies in financial resources, a common discussion in terms of resource dependency. Nevertheless Toepler (2010) called for research into resource dependency that focuses not on funding alone, accordingly this research has also highlighted the interrelationships and interactions that impact legitimacy and support for CSOs participating in the public sphere.

## 6 Conclusion

This article fills a lacuna in the English literature on recent political and cultural changes in CSO-government relationships in France – relationships that Archambault (2001) describes as relatively new due to France’s *etatist* past. It considers a specific case study in migrant services, analyzing the effects of political changes in work policies and State/local government funding on the

CSO's interrelationships and how it can respond to those changes in power and local interdependencies. As shown in Table 1, the case study organization experienced a "before" and an "after" in its public sphere inter-relationships in respect of its three historically informed pillars: a public funding, the mission and program, and its values. This CSO lost resources because it *valued* tolerance and engagement with local migrants, rather than narrowing or changing its clientele. Funding availability impacted its *mission* and projects. Although previously the CSO was perceived as an innovator in the public sphere and enjoyed high levels of legitimacy, social insertion was no longer valued by public funders. The new occupational insertion imperative threatens to force the CSO to transform its focus. An emphasis on project funding has led to unintended consequences; reduced social integration of migrants and refugees, increased societal costs and a mission crisis in this CSO.

The CSO must re-focus all of its resources: reputational, legitimacy, social network, and community of volunteers, to continue. While Emerson (1962) offers a power-dependence typology, the CSO's dependence on resources limits its options. Tactics such as cultivating alternate social relations take time, coalitions are dangerous in a competitive environment and motivational withdrawals risk mission drift. Further, the CSO has limited its options by reminiscing about its legitimacy and status, which no longer allows it to be sufficiently resourced to advance in the current environment. In addition, the members long to retain France's *etatist* past, but economic strictures and policy changes have left them behind.

The preferred approach to reduce this CSO's resource dependency is to cultivate alternative social relations, altering the public sphere inter-relationships radically and potentially rupturing the three pillars on which this organization was built. Thus, it could increase funding diversity (as recommended by Froelich 1999), yet, although Morange (2008), Warsmann (2009) and Langlais (2008) argue for better partnering and dialog between government and CSO to increase effectiveness and efficiency, COPR finds these relationships are ambiguous and on the funders' terms alone. However, by acknowledging the range of resources at its disposal and its dependence on them (Pfeffer and Salancik 2003), it must also continue to utilize its committed volunteers and powerful supporters to work with migrants and refugees in the area.

While this research focused on a CSO delivering migrant and refugee services, it could be extended longitudinally within this sector or to other CSOs experiencing political challenges. Further, of the four possible responses to power dependence, it appears that the most palatable (but resource-consuming) is to cultivate new relationships. This was supported in Cumming's (2009) study, but in collaboration with arguing for greater power. Froelich's (1999) review also

supported new (funding) relationships in order to diversify revenue. Therefore, a comparative analysis with CSOs internationally may confirm or generate new suitable responses to centralizing power and local interdependencies.

This article has also highlighted the disconnection between central policies requiring professionalization, and the lack of appropriate skills and resources in the CSO studied and its public funders. Such centralizing reduced this CSO to a collection of different projects considered in isolation from one another as single projects rather than a holistic operation to integrate migrants. As a result, the benefits of social and occupational insertion are in jeopardy as this and similar CSOs lose their power to lobby and work for change within the public sphere.

## References

- Anheier, H., and N. Themudo. 2002. "Organizational Forms of Global Civil Society: Implications of Going Global." In *Global Civil Society*, edited by M. Glassius, M. Kaldor, and H. Anheier, 191–216. Oxford: Oxford University Press.
- Archambault, E. 2001. "Historical Roots of the Nonprofit Sector in France." *Nonprofit and Voluntary Sector Quarterly* 30(2):204–20.
- Belot, C., and P. Bréchon. 2012. "Moving Towards a More Tolerant Society? Attitudes Towards Immigrants in French Politics." *French Politics* 10(3):209–32.
- Cole, A. 2006. "Decentralization in France: Central Steering, Capacity Building and Identity Construction." *French Politics* 4(1):31–57.
- Cole, A. 2011. "The French State and Its Territorial Challenges." *Public Administration* 90(2):335–50.
- Costa, O., and E. Kerrouche. 2009. "Representative Roles in the French National Assembly: The Case for a Dual Typology?" *French Politics* 7(3/4):219–42.
- Cumming, G. 2008. "French NGOs in the Global Era: Professionalization 'Without Borders'?" *Voluntas* 19(4):372–94.
- Cumming, G. 2009. "French NGOs and the State: Paving the Way for a New Partnership?" *French Politics* 7(2):145–66.
- Dacombe, R. 2011. "Can We Argue Against It? Performance Management and State Funding of Voluntary Organisations in the UK." *Public Money and Management* 31(3):159–66.
- Donnelly-Cox, G., C. Reid, C. Begley, J. Flinn, and D. Harmon. 2012. "Nonprofit-State Relations in Ireland: Contexts, Issues and Alternatives." *Nonprofit Policy Forum* 3(1):Art. 3:1–19.
- Emerson, L. 1962. "Power-Dependence Relations." *American Sociological Review* 27(1):31–41.
- Engels, X., M. Hély, A. Peyrin, and H. Trouvé. 2006. *De L'intérêt Général À L'utilité Sociale : La Reconfiguration De L'action Publique Entre État, Associations Et Participation Citoyenne*. Paris: Harmattan.
- Fraser, N. 2010. "Rethinking the Public Sphere: A Contribution to the Critique of Actually Existing Democracy." In *Habermas and the public sphere*, edited by C. J. Calhoun, 109–42. Cambridge, Mass.; London: MIT Press.
- Froelich, K. A. 1999. "Diversification of Revenue Strategies: Evolving Resource Dependence in Nonprofit Organizations." *Nonprofit and Voluntary Sector Quarterly* 28(3):246–68.



- Habermas, J. 1967. *Strukturwandel Der Öffentlichkeit; Untersuchungen Zu Einer Kategorie De Bürgerlichen Gesellschaft [Structural Transformation of the Public Sphere – an Inquiry into a Category of the Bourgeois Society]*. Darmstadt: Luchterhand.
- Irvine, H., and M. Gaffikin. 2006. “Getting in, Getting on and Getting Out: Reflections on a Qualitative Research Project.” *Accounting, Auditing & Accountability Journal* 19(1):115–45.
- Langlais, J.-L. 2008. *Pour Un Partenariat Renouvelé Entre L'état Et Les Associations*, 62. Paris: Ministère de la santé, de la jeunesse, des sports et de la vie associative.
- Laville, J.-L., and M. Nyssens. 2000. “Solidarity-Based Third Sector Organizations in the “Proximity Services” Field: A European Francophone Perspective.” *Voluntas* 11(1):67–84.
- Milner, S. 2012. “Fixing France’s Broekn Social Model? An Assessment of Employment and Labour Market Policy Under Sarkozy’s Presidency.” *French Politics* 10(3):290–305.
- Mizrahi-Tchernonog, V. 1992. “Municipal Subsidies to French Associations.” *Voluntas* 3(3):351–63.
- Morange, P. 2008. “La Gouvernance Et Le Financement Des Structures Associatives.” In *Rapport D'information*, edited by Commission des affaires culturelles familiales et sociales, 191. Paris: Assemblée Nationale.
- Patton, M. Q. 2002. *Qualitative Research and Evaluation Methods*, 3rd ed. Thousand Oaks, CA: Sage.
- Pfeffer, J., and G. R. Salancik. 2003. *The External Control of Organizations: A Resource Dependence Perspective*. Stanford, CA: Stanford University Press.
- Ryan, B., R. Scapens, and M. Theobald. 1992. *Research Method and Methodology in Finance and Accounting*. London: Academic Press.
- Tchernonog, V. 2013. *Le Paysage Associatif Français – Mesures Et Évolutions*, 272. Paris: Dalloz Juris associations.
- Tesch, R. 1990. *Qualitative Research: Analysis Types and Software Tools*. New York: Falmer.
- Toepler, S. 2010. “Government Funding Policies.” In *Handbook of Research on Nonprofit Economics and Management*, edited by B. A. Seaman and D. R. Young, 320–34). Cheltenham: Edward Elgar Publishing.
- Wagner, A. 2000. “Reframing ‘Social Origins’ Theory: The Structural Transformation of the Public Sphere.” *Nonprofit and Voluntary Sector Quarterly* 29(4):541–53.
- Warsmann, J. L. 2009. *L'optimisation De La Dépense Publique, Rapport D'information*. Paris: Assemblée Nationale.

