

Donor Institutions in Mexico: Private Funds, Public Purposes and Public Policy

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ABSTRACT

The lack of systematic, detailed and publicly available information on Mexican civil society organizations, especially donor institutions, has been an important handicap in terms of policy making, organizational strategy, donor coordination and public accountability. As part of the Fiscal Reform of 2007 the national Congress mandated that the Tax Administration Service (or SAT) promote greater transparency among Mexico's tax-exempt organizations. The Philanthropy and Civil Society Project has created a database drawing on financial information made available publicly for the first time in 2009 on nearly 5,000 tax-exempt institutions. As Mexico's fiscal framework does not distinguish between donor institutions and other not-for-profits, the PCSP identifies donor institutions based on grants made. The data indicate that donor institutions are few and far between in Mexico and that their resources are highly concentrated. Given an unfavorable context and these characteristics the authors conclude that efforts to encourage and strengthen these organizations should focus on making their information more accessible to various stakeholders – including their peers – and working towards greater public accountability in their use of private resources for public purposes.

INTRODUCTION: **The topic's relation** to the state of knowledge in the field

Scholars and policymakers have focused attention to the growth in size, scope and importance of civil society around the world in recent decades, particularly in developing nations. How these nascent sectors are funded has also been a growing concern not only for these same actors but also for organizations themselves. U.S. foundations have undertaken efforts to promote indigenous philanthropy in developing nations via community foundations, with mixed results. The concept of philanthro-capitalism has highlighted philanthropic activities of wealthy entrepreneurs around the world. As part of their corporate citizenship activities many companies have become important donors.

While there is anecdotal reporting on large donations, the systematic study of donor institutions in the world, especially the developing world, has lagged behind the efforts to promote them. This paper takes its title from an important contribution to the comparative study of these entities, *Private Funds, Public Purpose: Philanthropic Foundations in International Perspective*. But in the section on country studies the cases are all European and the comparative and management studies have a European and US focus (Anheier and Toepler 1999). A more recent work, *Global Philanthropy*, provides case studies from all the world's populated continents (cite). In the introduction one of the co-editor refers to the emergence of generous individuals and philanthropic institutions in an apt metaphor as a "global mosaic" of distinct actors with their own guiding values and practices (cite). The two case studies from Latin America focus on Brazil.

There have been a handful of studies of donor institutions in Mexico. The Center of Mexican Philanthropy (Cemefi) has published two directories of donor institutions in 2005 and 2010, which offer basic information from a voluntary survey. The books offer contact information and the

general areas of interest of the donors but provide no specific data on individual grants for about 150 grantmaking institutions and corporate philanthropy programs. Because the survey is voluntary some large donors – such as the Carlos Slim Foundation – are noticeably absent. An earlier work provided a narrative description of these entities but was similarly hampered by a lack of publicly available data (Natal et al.). There have been two recent studies focused on community foundations that offer a more in depth profile of these donors. Berger et al. (2009) provide a detailed profile of the 21 community foundations in Mexico, based on interviews, surveys and a detailed review of their financial and programmatic data. The other is a case study of FECHAC, the largest grantmaker among community foundations, in a master's thesis from the UNAM (cite). But these donor institutions are still fairly atypical in the Mexican context,

This lack of systematic study has been a major handicap in the intense debate that has accompanied the rise of donor institutions in Mexico and the wealthy individuals and companies who have driven their recent growth. The media, members of Congress, and Treasury officials have raised a number of concerns: Does the current legal and fiscal framework provide the correct balance of incentives and oversight, or is this an area rife with tax evasion and abuse? How much do the wealthy give via these entities? To whom, to what ends, and to what effect?

Donor institutions in Mexico

Donor institutions in Mexico – including those that raise funds from the general public – have generally not been very transparent about their resources and their activities. While recent public opinion surveys demonstrate high levels of public trust in some of the best known and largest campaigns and institutions (Layton and Moreno 2010), many policymakers, opinion leaders and tax

officials focus on a limited number of high profile cases of abuse to discredit the not-for-profit sector and seek draconian regulations.

As part of a fiscal reform package passed in 2007, the Mexican Congress mandated that the Tax Administration Service (known by its Spanish acronym SAT) make publicly available the financial information of Mexico's authorized donees, tax-exempt, not-for profit entities that are authorized to issue tax deductible receipts for donations. (These are recognized by the IRS as the equivalent of 501(c)(3) organizations in the US.) In response the SAT launched a portal on their institutional website where organizations are required to post their financial data as it relates to their sources and uses of funds, particularly donations made and received.¹ Unfortunately the impact of the site has been hampered by a number of factors. First, the SAT has done little promotion and the information is rather difficult to find, as it entails following a root distinct from that which leads to general information about authorized donees. Second, organizations themselves have also done little promotion, as their enthusiasm has been dampened by the difficulty in registering their information on the site – from technological problems to the inconsistency in terminology between the transparency web site, annual tax declarations and independent audits. Finally the site itself does not provide a search engine nor much in the way of aggregated information, so that its primary use is oriented to the search for information about one known organization, not the identification of entities who share a given characteristic. For example, one could not look for educational institutions in the state of Chihuahua, nor find all the organizations working in the area of health nationally.

¹ Under the Mexican Fiscal Code the SAT is under a universal prohibition from divulging the tax returns of any entity, an individual, a business or a not-for-profit. Thus instead of simply divulging these tax returns, as the IRS does with the 990s of charitable organizations, the SAT requires authorized donees to post their data on a SAT-sponsored website.

Methodology and data sources

The Philanthropy and Civil Society Project of the ITAM university has created a database drawing on information posted by Mexico's authorized donees and collected by the SAT on nearly 5,000 Mexican not-for-profits. This data now covers the years 2007 and 2008. This systematization occurred in order to prepare an analysis of the data and in an effort to make this information more readily and more easily accessible to practitioners and other researchers.

As there is no legal distinction between grantmaking foundations and charitable organizations in Mexico, the PCSP adopted an operational definition based on the monetary value of grants made in order to identify those who operate principally as donor institutions, the equivalent of US grantmaking foundations. The primary goal of this paper is to advance the understanding of donor institutions in Mexico via the provision and analysis of key data, in order to begin to provide desperately needed guidance to public policy debate and sectoral initiatives aimed at promoting the growth and proliferation of civil society organizations in general and donor institutions in particular. Policy making in the not-for-profit realm has largely consisted of reactions to specific abuses leading to draconian restrictions or unworkable mandates. Examples include:

- An orphanage spends more on its garden than on its children, so the SAT imposes a 5% cap on administrative expenses.
- A former first lady raises millions for her foundation but declines to provide financial information, prompting Congress to pass legislation requiring greater transparency, which is never operationalized.
- A not-for-profit organization acquires a gasoline station, raising fears of unfair competition and prompting Treasury officials to draft legislation that requires donees to acquire 90% of

their income from donations or face taxation, while data demonstrates that only a quarter of their income currently comes from grants.

Unless policy making and other initiatives regarding donor institutions is based on a solid conceptual and empirical grasp of these institutions, they will never realize their potential as catalysts for the growth and strengthening of the not-for-profit sector in Mexico.

This data is publicly available through a provision in the Income Tax Law which requires tax exempt organizations to post key financial information – including the names of grant recipients and amounts donated - via the tax authority's web site. On the other hand authorized donees identify their donors not by name but via six categories: individual, private corporation or public entity (government), and each of these categories is then distinguished as being either domestic or foreign. While the government wanted to encourage transparency in terms of who received grants from authorized donees it also wanted to avoid that private donors would become victims through the publicity of their largesse.

It is important to note two additional points: first, the data reviewed in this paper contains only donations made by authorized donees and does not include donations made by individuals nor businesses as these private actors are not subject to this transparency provision; second, the information is self-reported by each institution, as the SAT is prohibited by law from divulging tax returns. In order to comply with the Congressional mandate to make key financial information more transparent, the SAT now requires authorized donees to post key financial data on the SAT's transparency portal. The provision of alternative information - such as mission and vision, staff and volunteers - is optional.

The legal, fiscal and cultural context for donor institutions

Philanthropy and civil society in Mexico present a seeming paradox: while Mexicans regard themselves as being a generous people, organized civil society has remained woefully underdeveloped. The solution to this conundrum lies in the preference of Mexicans – both as individuals and as decision makers in donor institutions – to donate via informal rather than institutional channels (Layton 2009b). At the same time it is important to point out that this phenomenon is not limited to Mexico but is common in Latin America (Layton 2010a; Grindle 2005). This culture of informality has two distinct yet inter-related aspects: the “demand side” of (potential) recipients and the “supply side” of donors.

The culture of informality is more widely associated with the enterprises in the market economy and has been closely examined (Soto *The Other Path*; World Bank –*Doing Business* 2010). Yet many of the same factors that influence the decision of a small business owner to remain in the informal or underground economy – the high costs and complexity of the labor and especially the fiscal code – also shape the decisions of not-for-profit leaders and social entrepreneurs to opt against incorporating their organizations or registering as state-recognized charitable institutions, or authorized donee (Layton 2009a).

In the research for the first Johns Hopkins Comparative Nonprofit Sector Project, Verduzco (2003) estimated a universe of about 21,900 organizations in Mexico in 1998. There are now more recent data available regarding this phenomenon. In a survey in 2009 the Mexican statistical agency (INEGI) found 28,000 organizations legally incorporated nationally. Of these, 7,727 are tax-exempt organizations authorized by the tax authority (SAT) to give tax-deductible receipts. In that same year the US had 1.2 million 501(c)(3)s, or about one such entities for every 246 inhabitants. In the case of Mexico, with a population of roughly 110 million that year, there was one legal charity for

every 14,000 people. Clearly the “demand side” in Mexico has a very limited number of formal associations.

On the “supply side” of donations, two surveys demonstrate the preference of individuals to give informally and the low priority that corporate donors place on the formalization of their recipients. First, the respondents to the national survey of philanthropy and civil society (referred to in its Spanish acronym as ENAFI) expressed a 60 to 16 percent preference for giving to needy individuals rather than institutions. An additional 16 percent were indifferent to giving to either the needy or institutions (Layton and Moreno 2010). This preference goes hand in hand with the belief that one (or the other) recipient will make better use of the donation, and is related to the trust – or lack thereof – in organizations (Layton Puebla essay - book, forthcoming). Only a third of Mexicans expressed an awareness of the tax deductibility of donations and only three percent reporting utilizing those incentives.

In terms of corporate donors, a survey of 90 of the largest programs in corporate philanthropy examined the criteria used to decide on grant recipients and revealed a similar pattern of preferences. A little more than three quarters (77 percent) required legal incorporation of grant recipients, while less than half (48 percent) stated that being an authorized donee was a prerequisite (Carrillo et al. 2009: Figure 14. Requirements for Donations, p. 40). This result would seem to contradict the popular perception that businesses only donate to avoid paying taxes (p. 39).

The values and practices described above are reinforced by the legal and fiscal framework for not-for-profits in general, and for philanthropic institutions in particular. This framework provides more obstacle than incentives to the sector. The tax laws that regulate not-for-profit

institutions and provide the fiscal incentives for charitable giving are notorious among organizations and tax experts alike for being extremely onerous and costly in all senses (Ablanedo et al. 2007). Although Mexico's tax code has fiscal incentives that are consistent with international best practice, including the tax exemption of not-for-profit organizations and deductibility of donations, (United States International Grantmaking 2008) the beneficial impact of these incentives is vitiated by two major factors. First, the prevalence of the informal economy – 30 percent or more of economic activity and even more of the workforce is informal – means that a fiscal incentive to donate does not matter much (Schneider 2002). Second, highly restrictive regulations and administrative oversight exclude many organizations from even seeking the status of authorized donee. This problem is exacerbated by the lack of trained legal and fiscal professionals in the field. This argument is supported by work done under the auspices of the Jon's Hopkins University Comparative Civil Society Project. In an analysis that tested the hypothesis that a favorable legal framework leads to a larger not-for-profit sector, Salamon and Toepler (2000) found that Mexico was the only outlier in which a favorable set of laws did not result in a larger sector. As is the case in Mexico and many other Latin American countries, there is a significant discrepancy between what is written in law and how things work in practice (Grindle 2005). “Rather than channeling the generosity of Mexicans into institutions, this framework has had the perverse effect of strengthening informality in both civil society and in the practice of community philanthropy.” (Layton 2009b).

The Philanthropy and Civil Society Project was part of a two-year effort to conduct a national dialog with organizations, donor institutions, and experts in order to create a fiscal agenda to strengthen civil society and philanthropy in Mexico from 2005 to 2007. The resulting publication, *Defining a Fiscal Agenda for the Development of Civil Society Organizations in Mexico*, lays out in greater depth these issues (Ablanedo et al. 2007). Two similar studies of the environment for philanthropy in Mexico, undertaken by the Institute of the Americas at UC-San

Diego and the U.S. Mexico Border Philanthropy Partnership, (a bi-national consortium of community foundations), canvassed corporate donors and came to a similar conclusion: an overly complex fiscal framework provides more obstacles than incentives to philanthropy (Institute of the Americas 2005; Kiy et al. 2006).

The fact that Mexico's legal and fiscal framework does not distinguish between grant-making and service delivery institution reflects a lack of specialization in the field as well. Although it is more common internationally not to make this distinction, there is a "common understanding" based on US tax law is that organizations are either one or the other, grantmaker or recipient (Toepler 1999: 163). Many entities, even some corporate donors, operate their own programs and fall more neatly into the category of "operating foundations" (Toepler 1999). Anheier and Toepler (1999b, chap 1, 13-14) point out that operating foundations are much more common outside the US in countries such as France, Italy, Germany, and Turkey. In the case of Mexico with a relatively underdeveloped not-for-profit sector, it is not surprising that potential donors find it difficult to find eligible organizations working in their fields of interest and develop their own initiatives.

Key Characteristics of Donor Institutions

The starting point of this study was to identify the top 150 donor institutions using a functional definition of the entities who had donated the largest amount of funds in 2007. (See Appendix 1). (This number was arrived at based on the Cemefi 2005 directory, which found about 125 donor institutions). In terms of their classification under the Income Tax Law, the single most popular "authorized activity" under which they were granted their tax-exempt status is social welfare (*asistenciales*) with 43 percent of the total.

[Figure 1 about here]

There are two reasons for this preference: first, it is often easiest for organizations to obtain a letter of accreditation for their social welfare activities from government agencies (Ablanedo et al. 2007); second, about half of Mexican states have a special set of provisions most commonly referred to as Laws for Private Social Welfare, which offer special protections and oversight in the case of bequests. The next most popular category with a little more than a fifth of the donor institutions is economic support for other authorized donees: this is as close as Mexican law comes to establishing a special category for grantmaking institutions, although the law does not contemplate any other special incentives nor requirements, such as the US-law regarding annual pay-outs. In third place are educational institutions: a number of Mexico's largest private universities and schools appear on the list because they report their scholarships and the movement of funds among related legal entities as grants, although they are not truly grant-making entities.

[Figure 2 about here]

The donor institutions identified are also highly concentrated geographically. Mexico City is home to 88 or nearly 60 percent of these entities, while another 16 of Mexico's 32 states divide up the remainder. That means that 15 states do not have a single one of the donor institutions identified, and six states have only one. This dramatically uneven distribution is similar to that of authorized donees more generally (Garcia et al. 2009 – *Donativos Privados*). The distribution of grants made follows a similar concentration favoring the wealthiest of Mexico's states.

[Figure 3 about here – correct Table 5]

The top 30 donors in 2007 were analyzed in terms of the entities to whom they made grants. Most grants are made to not-for profits (82 percent), while government agencies received a significant amount of support as well (16 percent). Nearly three percent of support was delivered directly to

individuals or communities, often for disaster relief. (See Appendix 2). This reflects the fact that many groups identified among these 150 are operating foundations and report their support to communities as grants rather than program expenses

Mexico's 4,758 authorized donees who participated in the Transparency Portal reported receiving a little over \$20 billion pesos in grants in 2007; that same year authorized donees made over \$9 billion pesos in grants. When the data on grant making for 2007 is examined at the level of individual institutions we find that these 150 institutions account for 91 percent of all grants made by authorized donees, and the top ten account for nearly 60 percent. In that year the Carlos Slim Foundation alone made 40% of all grants.

[Table 1 about here]

The data for 2008 show two particular noteworthy changes. First, the Carlos Slim Foundation drops out of the top ten (and wound up in 59th place for this year). In this year the distribution of grants is less concentrated and the new first-place donor – the Gonzalo Rio Arronte Foundation – accounts for eight percent of grants made and the top ten for a bit more than a third. Second, five of the top ten donor institutions have changed from one year to the next, and now include the foundation of a telephone company owned by Slim, Telmex.

[Table 2 about here]

As we can see in Tables 3 and 4 the profiles of the donors remain roughly the same. There are a few family foundations; roughly half are corporate foundations each year.

If the level of analysis is shifted to the largest grants made, in 2007 the two largest grants were both made by the Carlos Slim Foundation and both went to the Carso Health Institute, another Slim charity. Other major recipients were governmental as well as being aimed directed at communities, with much of the support going to aid the states of Chiapas and Tabasco who suffered massive flooding that year.

[Table 6 about here]

When individual grants are divided up into ranges, it is clear that most grantmaking is relatively small scale. In both years the bulk of grants were for less than 500,000 pesos or roughly \$40,000 USD – 80 percent in 2007 and 70 percent in 2008. In 2007 nearly half of all grants were for less than 100,000 pesos or about \$8,000 USD, and in 2008 the percentage was 35. At the top end in 2007 about 14 percent of all grants topped one million pesos, or nearly \$80,000 USD, and in 2008 that level rose five points to 19 percent.

[Tables 7 and 8 about here]

Conclusions

The data analyzed provide a number of key insights about a relatively unknown segment of Mexico's not-for-profit sector. First, donor institutions in Mexico not only have the function of making grants but very often operate their own programs. There is a lack of specializations, as reflected in the legal and fiscal framework that does not recognize a distinction between donors and program operators. It might also be observed that these actors have not emerged yet as a distinct sector of organized civil society with a unified voice and agenda.

It is also clear that corporate foundations are a key actor and are growing in importance. One indicator is that fact that nearly half of the top ten donor institutions in each year come from this

sector – and they are strongly represented in the top 150 donor institutions. However, other research demonstrates that grantmaking is still done relatively informally and without clearly established criteria for evaluation (Carrillo et al., 2009).

As previously stated, there is no legal definition nor special tax regulation for donor institutions beyond the rules that apply to authorized donees in general. This stand in stark contrast with the amount of resources they manage and the increasingly high profile of the new Mexican philanthropists. The most likely resolution of this contradiction is to make changes to the Income Tax Law that regulates grantees who are major donors. Whether these changes will provide greater accountability and assurances to the public, or apply greater restrictions without clear benefits, remains to be seen.

From these preliminary data it seems clear that the same challenges that confront the Mexican economy – the great concentration of wealth and the prevalence of informality – also trouble its not-for-profit sector. In this regard, De la Maza, argues that it is important to recognize an essential contradiction between the great, concentrated wealth in Latin America and the emergence of new philanthropists: can this corporate and familial philanthropy, rooted in social and economic inequality, help to move their societies towards greater equality and social justice? (De la Maza 2005, 334-335). American society wrestled most pointedly with these same issues in the era of Carnegie and Rockefeller, so perhaps there is as much of a need to study the history of philanthropy in the US as there is to learn from its current practice.

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Table 1: Top 10 Donor Institutions in 2007 ranked by Grants Made, (pesos)

Donor Institution	Donations Recieved	Grants Made	% of all Grants	Cumulative %
1. Fundación Carlos Slim, A.C.	602,509,573	3,671,974,224	40.24	40.24
2, Fundación Gonzalo Río Arronte, I.A.P.	0	385,700,507	4.23	44.46
3. Nacional Monte de Piedad, I.A.P.	0	303,977,167	3.33	47.79
4. Fundación Alfredo Harp Helú, A.C.	24,500	168,177,470	1.84	49.64
5. Fundación Alfredo Harp Helú Oaxaca, A.C.	100,000	165,305,960	1.81	51.45
6. Fomento Social Banamex, A.C.	110,891,824	153,178,057	1.68	53.13
7. Fundación Grupo Lala, A.C.	34,107,991	147,028,168	1.61	54.74
8. Fundación GRUMA, A.C.	142,888,170	142,423,966	1.56	56.30
9. Fundación Banorte, A.B.P.	114,454,538	133,370,386	1.46	57.76
10. Visión Mundial de México, A.C.	115,680,840	132,690,181	1.45	59.21

Table 2: Top 10 Donor Institutions in 2008 ranked by Grants Made (pesos)

Donor Institution	Donations Recieved	Grants Made	% of all Grants	Cumulative %
1. Fundación Gonzalo Río Arronte, I.A.P.	\$ 466,149,746	\$ 497,063,035	8.1%	8.1%
2. Nacional Monte de Piedad, I.A.P.	\$ 223,646,409	\$ 366,239,027	6.0%	14.1%
3. Fundación Telmex, A.C.	\$ 59,660,935	\$ 190,331,120	3.1%	17.1%
4. Fundación Amparo.	\$ 62,903,982	\$ 185,099,943	3.0%	20.1%
5. Fundación BBVA Bancomer, A.C.	\$ 167,762,228	\$ 175,756,364	2.8%	22.9%
6. Fundación Grupo Modelo, A.C.	\$ 34,936,560	\$ 169,214,244	2.7%	25.6%
7. Fundación Grupo Lala, A.C.	\$ 38,329,869	\$ 146,524,942	2.4%	28.0%
8. Fomento Social Banamex, A.C.	\$ 107,123,025	\$ 142,042,041	2.3%	30.3%
9. Asociación Mexicana de Bancos de Alimentos, A.C.	\$ 169,942,058	\$ 139,445,910	2.2%	32.5%
10. Fundación Alfredo Harp Helú, A.C.	\$ 10,066,449	\$ 138,836,605	2.2%	34.7%

Table 3: Funding of Top Ten Donor Institutions 2007

Name	Funding 2007		Authorized Activity
	Donations/Funds	Other Income	
Fundación Carlos Slim, A.C.	\$3.5 billion dollar endowment	78% Interests, Dividends	Social Services
Fundación Gonzalo Río Arronte, I.A.P.	Post mortem legacy (2000)	100% interests, loans, dividend plusvalía neta	
Nacional Monte de Piedad, I.A.P.	Interest from small loans (est. 17th century)	100% Interests, Other	
Fundación Alfredo Harp Helú, A.C.	Endowed by the family of Alfredo Harp Helú	99.99% From Investments	
Fundación Alfredo Harp Helú Oaxaca, A.C.			
Fomento Social Banamex, A.C.	Corporate foundations.	2 %, Interests, sponsor income.	Economic support to other organizations
Fundación Grupo Lala, A.C.		14% Interests	
Fundación GRUMA, A.C.		1 % Interests, income update	Social Services
Fundación Banorte, A.B.P.		1 % Interests	
Visión Mundial de México, A.C.	International group working in Mexico 1982, allied with donor institutions	1% Interests, assets sale	

Table 4: Funding of Top Ten Donor Institutions 2008

Name	Funding 2008		Authorized Activity
	Donations/Funds	Other Income	
Fundación Fundación Gonzalo Río Arronte, I.A.P.	Post mortem Legacy (2000)	Interest, dividends	Social Services
Nacional Monte de Piedad, I.A.P.	Interest from small loans (est. 17th century)	Interest, other	
Fundación Telmex	Corporate foundation	Sponsor income, other	
Fundación Amparo	Family foundation	Sponsor Income, interest	
Fundación BBVA Bancomer, A.C.	Corporate foundation	Interest, sponsor income.	Social Services
Fundación Grupo Modelo, A.C.		Sponsor income	Economic support to other organizations
Fundación Grupo Lala, A.C.		Sponsor income	
Fomento Social Banamex, A.C.		Interest	
Asociación Mexicana de Bancos de Alimentos, A.C.	National food bank association.	Sponsor Income	Economic support to other organizations
Fundación Alfredo Harp Helú, A.C.	Endowed by the family of Alfredo Harp Helú	Investments	Social Services

NOTE: Institutions marked in Green did not appear in the Top Ten list for 2007.

Table 5: Categories of grant recipients from the top 10 Donor Institutions (2007)

	Amount of Grants Made (pesos)	% of Grants Made
Total of Grants Made by Authorized Donees	5,206,280,106	80.18%
To Other Authorized Donees	4,856,475,315	74.79%
Public Entities (government)	349,804,791	5.39%
Individuals or Communities	180,206,785	2.78%

Table 6: Top 10 Grants Made 2007 (pesos)

Donor Institution	Amount	Receiver	Category
Fundación Carlos Slim, A.C.	2,825,321,688	Instituto Carso De La Salud, A.C.	Private Legal Entity
Fundación Carlos Slim, A.C.	835,000,000	Instituto Carso De La Salud, A.C.	Private Legal Entity
Fundación Alfredo Harp Helú Oaxaca, A.C.	125,285,541	Colegio La Salle Oaxaca, A.C.	Private Legal Entity
Visión Mundial de México, A.C.	111,962,064	Gobierno De Chiapas: Medicinas y artículos de salud	Public Legal Entity
Asociación Mexicana de Bancos de Alimentos, A.C.	104,496,737	Bancos De Alimentos Afiliados	Private Legal Entity
Fundación GRUMA, A.C.	100,000,000	Tesorería De La Federación: Ayuda a Chiapas y Tabasco	Public Legal Entity
Educadores Callejeros, A.C.	68,774,804	Apoyo a zonas afectadas en Tabasco, Veracruz por inundación. Apoyo a Sierras de Hidalgo, Durango, Sinaloa, Oaxaca, Chihuahua, Sonora y Guerrero.	Individuals
México Unido Pro Derechos Humanos, A.C.	54,313,392	Donación productos varios a Instituciones de Asistencia Publica, a grupos vulnerables, comunidades rurales y urbanas en extrema pobreza	Individuals
Instituto Tecnológico Autónomo de México	50,000,000	Asociación Mexicana De Cultura, A.C.	Private Legal Entity
Fundación Banorte, A.B.P.	50,000,000	Tesorería De La Federación	Public Legal Entity

Table 7: Grants Made by Top Ten Donors in Ranges (2007)

Grants made 2007		
Range (pesos)	Number of grants	
\$1,000,000 or more	390	14%
\$999,999 – \$500,000	189	7%
\$499,999 - \$100,000	881	31%
Less than \$100,000	1,425	49%
Total	2,885	

- Total grants in 2007:
- Average grants in 2007:

Table 8: Grants Made by Top Ten Donors in Ranges (2008)

Grants made 2008		
Range (pesos)	Number of grants	
\$1,000,000 or more	261	19%
\$999,999 – \$500,000	144	10%
\$499,999 - \$100,000	487	35%
Less than \$100,000	483	35%
Total	1,375	

- Total grants in 2008:
- Average grants in 2008: \$

Figure 1: “Authorized activity” of 150 Donor Institutions per the Income Tax Law (2007)

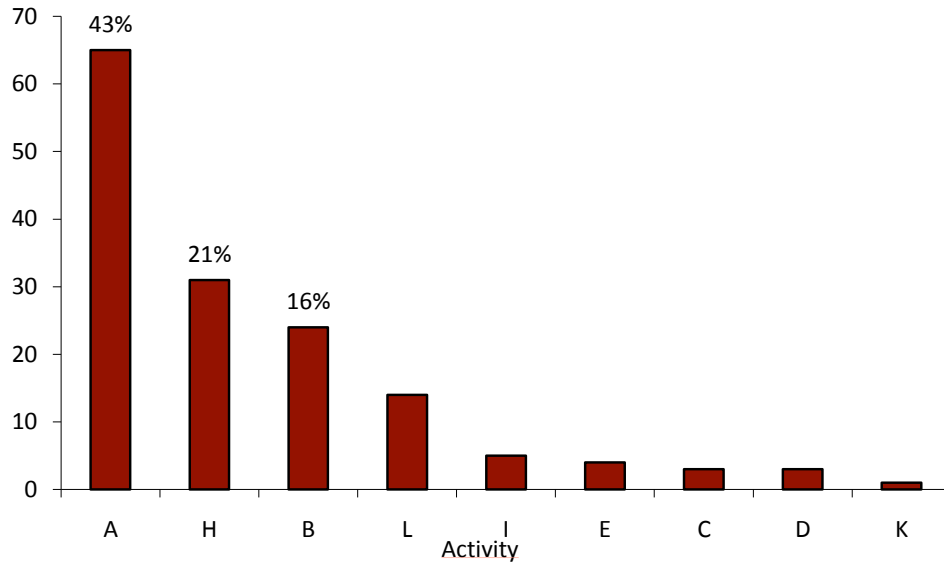
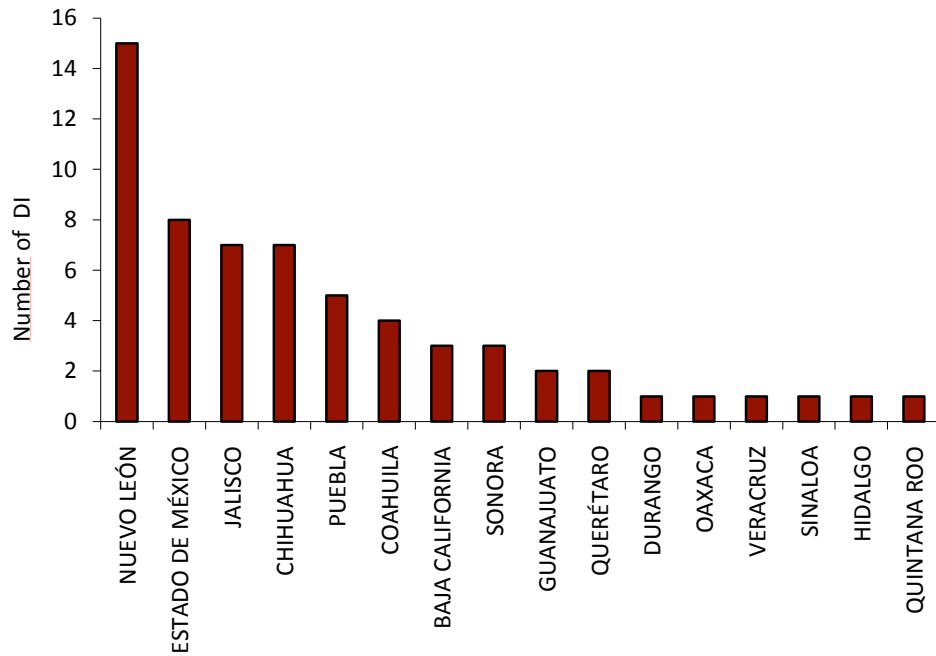
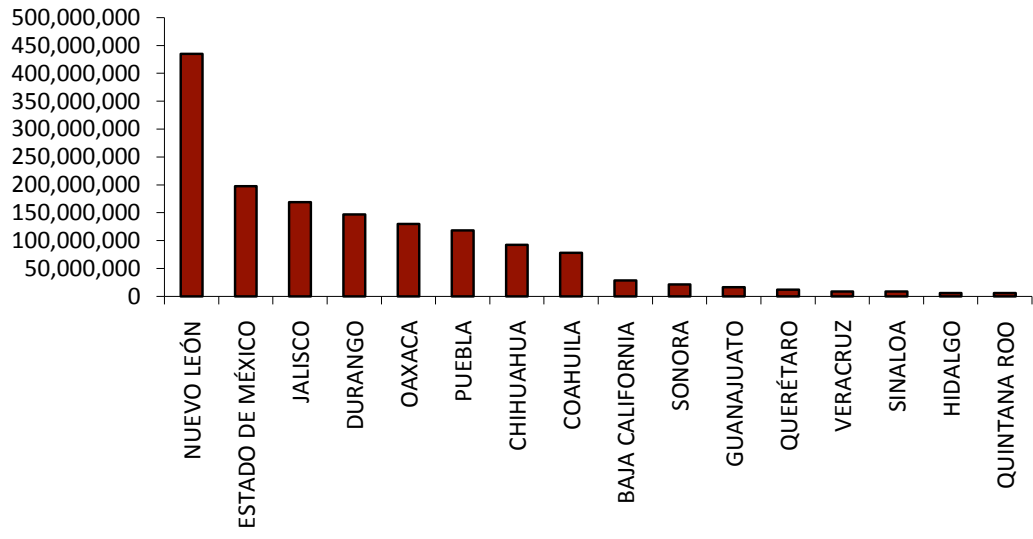


Figure 2: Location of 150 Donor Institutions by State (2007)



Note: Of the 150 Donor institutions identified, XX are located in the Federal District.

Figure 3: Distribution of Grants Made by State (2007)



Note: Of the XX pesos in Grants Made, XX (or xx%) were made in the Federal District.
 CHECK DEFINITION – IS THIS TOTAL OF GRANTS MADE BY THE DONOR INSTTUITONS, OR IS IS GRANTS RECIEVED?

Appendix 1 Ranking of First 150 Donor Institution by Grants Made 2007 (pesos)					
	Name	Grants Recieved	Grants Made	Porcentaje	% Acumulado
	TOTAL (4,758 AD)	20,133,952,901	9,125,871,277		
	TOTAL (150 DI)	6,644,430,394	8,269,575,201		
1	Fundación Carlos Slim, A.C.	602,509,573	3,671,974,224	40.24	40
2	Fundación Gonzalo Río Arronte, I.A.P.		385,700,507	4.23	44
3	Nacional Monte de Piedad, I.A.P.		303,977,167	3.33	48
4	Fundación Alfredo Harp Helú, A.C.	24,500	168,177,470	1.84	50
5	Fundación Alfredo Harp Helú Oaxaca, A.C.	100,000	165,305,960	1.81	51
6	Fomento Social Banamex, A.C.	110,891,824	153,178,057	1.68	53
7	Fundación Grupo Lala, A.C.	34,107,991	147,028,168	1.61	55
8	Fundación GRUMA, A.C.	142,888,170	142,423,966	1.56	56
9	Fundación Banorte, A.B.P.	114,454,538	133,370,386	1.46	58
10	Visión Mundial de México, A.C.	115,680,840	132,690,181	1.45	59
11	Congregación Mariana Trinitaria, A.C.	3,186,881	129,842,976	1.42	61
12	Asociación Mexicana de Bancos de Alimentos, A.C.	4,074,163	104,496,737	1.15	62
13	Tranquilidad y Esperanza, A.C.	35,996,705	100,181,853	1.10	63
14	Fundación para la Protección de la Niñez, I.A.P.	2,020,601	87,262,945	0.96	64
15	Fundación BBVA Bancomer, A.C.	191,958,667	76,564,821	0.84	65
16	Becas, Cultura y Estudios, S.C.	106,493,200	72,175,075	0.79	65
17	Educadores Callejeros, A.C.	18,516,502	68,774,804	0.75	66
18	Fundación Grupo Modelo, A.C.	160,466,803	64,848,546	0.71	67

19	Fondo para Niños de México, A.C.	91,809,919	64,072,223	0.70	68
20	Fundación Telmex, A.C.	73,444	60,191,839	0.66	68
21	Fundación Soriana, A.C.	58,366,825	58,998,163	0.65	69
22	México Unido Pro Derechos Humanos, A.C.	491,500	54,313,392	0.60	70
23	Instituto Tecnológico Autónomo de México.	9,566,545	50,415,060	0.55	70
24	Fundación Televisa, A.C.	146,063,359	49,607,184	0.54	71
25	Fundación de la Benemérita Universidad Autónoma de Puebla, A.C.	1,396,487	48,045,046	0.53	71
26	Fundación Wal Mart de México, A.C.	43,790,200	44,827,946	0.49	72
27	Fundación Teletón México, A.C.	1,225,576,000	41,903,000	0.46	72
28	Fundación TV Azteca, A.C.	291,456,827	41,080,128	0.45	73
29	Fundación Merced, A.C.	43,919,529	40,968,117	0.45	73
30	Fundación Gigante, A.C.	63,891,059	38,963,118	0.43	73
31	Fondo Mexicano para la Conservación de la Naturaleza, A.C.	23,523,981	38,117,705	0.42	74
32	Montepío Luz Saviñón, I.A.P.		37,362,980	0.41	74
33	Fundación Aloysius, A.C.	41,093,350	36,105,939	0.40	75
34	Fundación Luz Saviñón, I.A.P.	35,536,411	35,704,347	0.39	75
35	Fundación del Empresariado Chihuahuense, A.C.	120,664,901	34,298,359	0.38	75
36	Universidad Iberoamericana, A.C.	14,612,464	33,914,537	0.37	76

37	Ejército de Salvación Internacional, A.C.	6,381,928	31,979,758	0.35	76
38	Fundación Monte Fénix, A.C.	1,010,828	30,964,396	0.34	76
39	Investigaciones y Estudios Superiores, S.C.	44,261,899	29,507,750	0.32	77
40	Desarrollo Académico, A.C.	27,003,023	29,400,000	0.32	77
41	Asociación Educacional México Central, A.C.	72,818,557	29,158,397	0.32	77
42	Multibanco Mercantil Fideicomiso de Fomento Industrial Lanfi 54343-8		28,668,589	0.31	78
43	Universidad de Monterrey.	33,289,627	27,639,328	0.30	78
44	Fundacion Andanac, A.C.	24,940,410	25,560,730	0.28	78
45	Fundación Manuel Arango, A.C.	39,172,511	24,912,654	0.27	79
46	Fundación Universal 3~ Milenio, A.C.	25,000	23,830,131	0.26	79
47	Un Kilo de Ayuda, A.C.	91,066,695	23,774,653	0.26	79
48	Fondo Unido Chihuahua, A.C.	18,566,698	23,237,822	0.25	79
49	Colegio México Bachillerato, A.C.	1,081,575	22,254,000	0.24	80
50	Unión de Empresarios para la Tecnología en la Educación, A.C.	114,065,494	22,178,880	0.24	80
51	Fundación México Unido, A.C.	13,963,707	20,610,510	0.23	80
52	Consejo Mexicano de Hombres de Negocios, A.C.	103,844,000	20,540,295	0.23	80
53	Fundación Chrysler, I.A.P.	26,521,407	20,500,562	0.22	81
54	Fundación Deacero, A.C.	33,418,394	20,471,870	0.22	81

55	Fundación Pedro y Elena Hernández, A.C.	223,504,890	19,073,965	0.21	81
56	Centros Culturales de México, A.C.	15,630,674	18,997,613	0.21	81
57	Fundación Espinosa Rugarcía, I.A.P.	1,800,000	18,858,444	0.21	81
58	Fundación Vamos México, A.C.	23,179,033	18,817,364	0.21	82
59	Comité Cívico de Ford de México y de la Asociación Mexicana de Distribuidores Ford, A.C.	35,682,890	17,773,371	0.19	82
60	Asociación Programa Lazos, I.A.P.	56,831,916	17,630,988	0.19	82
61	Fundación Educa México, A.C.	23,977,892	17,038,683	0.19	82
62	Fideicomiso F/2001089, Bécalos.	76,214,855	16,421,726	0.18	82
63	Fundación Aloysius Guadalajara, A.C.	54,738,800	16,390,420	0.18	83
64	Fundación Sertull, A.C.	47,060,000	15,980,930	0.18	83
65	Fundación Best, A.C.	72,558,613	15,455,507	0.17	83
66	Fundación Kaluz, A.C.	24,221,338	14,942,827	0.16	83
67	Promoción de Enseñanza y Ciencia, A.C.	31,064,614	14,802,043	0.16	83
68	HSBC México, S.A Fideicomiso 186180	10,836,300	14,390,611	0.16	83
69	Fundación Coca-Cola, A.C.	14,305,083	14,207,700	0.16	84
70	Centro Universitario México, A.C.	195,989	13,968,600	0.15	84
71	Fundación Mary Street Jenkins, I.B.P.	2,764,800	13,664,387	0.15	84

72	Fideicomiso Núm. 14522-8 Coca Cola Albergues Escolares Indígenas. Banco Nacional de México, S.A.	18,540,408	13,609,119	0.15	84
73	Fundación Universidad Autónoma de Nuevo León, A.C.	100,440	13,554,798	0.15	84
74	Fundación Dibujando un Mañana, A.C.	14,095,878	13,092,429	0.14	84
75	Fundación José Cuervo, A.C.	8,816,614	13,041,415	0.14	84
76	Quiera Fundación de la Asociación de Bancos de México, A.C.	19,428,684	12,485,419	0.14	85
77	Por los Niños del Planeta, A.C.	7,248,328	12,362,121	0.14	85
78	Instituto Tecnológico y de Estudios Superiores de Monterrey.	221,310,778	12,360,091	0.14	85
79	Asociación Técnico Cultural Garza Barragán, S.C.	31,720,678	11,644,134	0.13	85
80	Fundación para el Apoyo a la Formación de la Infancia, A.C.	13,538,505	11,212,377	0.12	85
81	Fundación Nacional de Trasplantes, A.C.	4,417,131	10,990,403	0.12	85
82	Fundación ARA, A.C.	18,955,000	10,742,650	0.12	85
83	Fundación Rafael Dondé, I.A.P.		10,546,801	0.12	85
84	Centro Mexicano para la Filantropía, A.C.	26,727,978	10,141,802	0.11	86
85	Patronato Pro Salud Chihuahua, A.C.	3,613,186	9,988,727	0.11	86

86	Fundación Axtel, A.C.	10,087,780	9,876,621	0.11	86
87	Fundación Jumex, A.C.	148,018,200	9,648,737	0.11	86
88	Antonio Chedraui Caram, A.C.	12,012,976	9,467,052	0.10	86
89	Desarrollo Integral para la Salud, A.C.	25,585,392	9,089,100	0.10	86
90	Casa Hogar Luz Nava, A.C.	92,400	9,000,000	0.10	86
91	Faprode, A.C.	4,070,028	8,977,335	0.10	86
92	Alimentos para los más Necesitados de León, A.C.	922,731	8,961,042	0.10	86
93	Agroreservas, S.C.		8,712,387	0.10	86
94	Fundación Centro Libanés, A.C.	14,438,418	8,704,575	0.10	87
95	Fomento Moral y Educativo, A.C.	232,068	8,682,910	0.10	87
96	Fundación GBM, I.A.P.	11,468,524	8,638,690	0.09	87
97	Fundación Metlife México, A.C.	32,712,900	8,605,945	0.09	87
98	Fundación León XIII, I.A.P.	24,796,284	8,601,118	0.09	87
99	Fundación Magdalena Ruiz de Del Valle, I.A.P.		8,075,703	0.09	87
100	FONABEC, A.C.	7,086,412	7,962,440	0.09	87
101	Cáritas Mexicana, I.A.P.	23,510,302	7,751,789	0.08	87
102	Fundación del Empresariado Sonorense, A.C.	10,388,904	7,641,859	0.08	87
103	Casa de Asistencia y Rehabilitación para Indigentes, A.C.	6,590,566	7,623,320	0.08	87
104	Sólo por Ayudar, A.C.	8,596,886	7,614,188	0.08	87
105	Centro de Educación y Cultura Ajusco, S.C.	13,516,523	7,564,105	0.08	88
106	Desarrollo Comunitario Santa	7,464,973	7,464,973	0.08	88

	María, A.C.				
107	Fundación Diez Morodo, A.C.	4,300,000	7,458,693	0.08	88
108	Fundación ADO, A.C.	7,413,275	7,256,826	0.08	88
109	Banco de Alimentos de Navojoa, I.A.P.	2,374,120	7,225,275	0.08	88
110	Programa de Apoyo y Beneficios Escolares, S.C.	6,000,000	7,195,216	0.08	88
111	Fundación del Dr. Simi, A.C.	147,550,184	7,099,124	0.08	88
112	Bachillerato Universidad Iberoamericana Noroeste, A.C.	87,783	7,095,666	0.08	88
113	Fundación Castro Limón, A.C.	10,266,160	7,025,755	0.08	88
114	Julita T. Viuda de Del Valle y Antonio Del Valle Talavera, I.A.P.		7,015,000	0.08	88
115	Ruedas para la Humanidad, I.B.P.	287,500	6,871,244	0.08	88
116	Centro de Estudios Técnicos Laguna del Rey, A.C.	6,117,494	6,809,153	0.07	88
117	Bermúdez Mascareñas, S.C.	152,334,222	6,799,981	0.07	88
118	Banco Nacional de México, S.A. Fid. Coca Cola Construye 14393-4	7,000,000	6,786,653	0.07	89
119	Campo San Antonio Fundación Pape, A.C.		6,732,285	0.07	89
120	Demos, I.A.P.	7,373,501	6,688,539	0.07	89
121	Fondo de Becas Esposos Rodríguez, S.C.		6,687,561	0.07	89
122	Los Cafetos, S.C.	9,548,825	6,564,148	0.07	89
123	Fomento Cultural Banamex, A.C.	33,465,252	6,485,850	0.07	89
124	Asociación Julio Roldán, I.A.P.	2,093,306	6,385,423	0.07	89

125	Fideicomiso por los Niños de México, Todos en Santander Serfin Núm. F/321241. Banco Santander Mexicano, S.A.	7,943,274	6,340,000	0.07	89
126	Banco de Alimentos del Centro del Estado de Hidalgo, A.C.	1,000,228	6,208,705	0.07	89
127	Sociedad Panamericana de Estudios Empresariales, A.C.	5,645,155	6,206,074	0.07	89
128	Fomento de Investigación y Cultura Superior, A.C.	45,705,036	6,159,744	0.07	89
129	Patronato del Instituto Tecnológico de Toluca, A.C.	6,542,777	6,128,587	0.07	89
130	Instituto Irlandés de Monterrey, S.C.	15,257,232	6,108,277	0.07	89
131	Alberto Einstein, A.C.	66,266,878	6,107,900	0.07	89
132	Apoyo al Desarrollo de Archivos y Bibliotecas de México, A.C.	30,440,591	6,084,686	0.07	90
133	Peterson Lomas Preparatoria, S.C.	507,356	6,000,000	0.07	90
134	Corporativa de Fundaciones, A.C.	22,609,275	5,985,597	0.07	90
135	Universidad Anáhuac de Cancún, S.C.	11,725,550	5,966,500	0.07	90
136	Fundación Junto con los Niños de Puebla, A.C.	11,807,177	5,923,541	0.06	90
137	Patronato de la Universidad Autónoma de Querétaro, A.C.	905,596	5,867,263	0.06	90
138	Fundación	6,458,951	5,710,732	0.06	90

	Telefónica México, A.C.				
139	Centro Educativo Boston, S.C.	8,919,471	5,677,438	0.06	90
140	Hogar y Cultura, A.C.	12,159,196	5,625,709	0.06	90
141	Instituto México Secundaria, A.C.	13,635	5,550,000	0.06	90
142	Fundación Ricardo Andrés y José A. Chapa González, A.C.	18,000	5,539,354	0.06	90
143	Banco Internacional de Alimentos, A.C.	1,084,731	5,528,395	0.06	90
144	Jardín de Niños Tzitzlacalli, A.C.	1,071,591	5,446,758	0.06	90
145	Fundación Vida Digna, A.C.	7,125,521	5,442,268	0.06	90
146	Fundación Frisa, A.C.	5,436,874	5,436,150	0.06	90
147	Fomento de Obras Sociales y de Caridad, A.C.	5,506,851	5,426,580	0.06	90
148	Treviño Elizondo, Asociación de Beneficencia Privada.	20,000	5,412,520	0.06	91
149	Fundacion Cívica Cultural Villacero, I.B.P.	2,724,879	5,304,002	0.06	91
150	Cooperación y Desarrollo, A.C.	13,873	5,301,424	0.06	91

Fuente: SAT, “Consulta para la Ciudadanía de las Donatarias Autorizadas por Ejercicio Fiscal” (2007),

<https://portalsat.plataforma.sat.gob.mx> (consultado el 1 de enero de 2010).

Appendix 2 – Classification of Grants Made by Top 30 Donor Institutions (2007)

	Individuals /communities	Organizations	Government Entities	Total
Fundación Carlos Slim, A.C.	0	3,671,974,224	0	3,671,974,224
Nacional Monte de Piedad, I.A.P.	0	303,121,422	855,745	303,977,167
Fundación Alfredo Harp Helú, A.C.	0	159,986,821	8,190,649	168,177,470
Fundación Alfredo Harp Helú Oaxaca, A.C.	0	140,216,430	25,089,530	165,305,960
Fundación Grupo Lala, A.C.	0	132,854,521	14,173,647	147,028,168
Asociación Mexicana de Bancos de Alimentos, A.C.	0	104,496,737	0	104,496,737
Tranquilidad y Esperanza, A.C.	0	100,181,853	0	100,181,853
Fundación para la Protección de la Niñez, I.A.P.	0	86,691,303	571,642	87,262,945
Fundación Gonzalo Río Arronte, I.A.P.	0	84,776,929	300,923,578	385,700,507
Becas, Cultura y Estudios, S.C.	0	72,175,075	0	72,175,075
Fomento Social Banamex, A.C.	0	68,157,431	85,020,626	153,178,057
Fondo para Niños de México, A.C.	0	64,072,223	0	64,072,223
Fundación Telmex, A.C.	0	60,191,839	0	60,191,839
Instituto Tecnológico Autónomo de México.	0	50,415,060	0	50,415,060
Fundación Televisa, A.C.	0	49,357,184	250,000	49,607,184
Fundación Grupo Modelo, A.C.	0	48,958,089	15,890,457	64,848,546
Fundación Soriana, A.C.	3,681,805	44,425,862	10,890,496	58,998,163
Fundación Teletón México, A.C.	0	41,697,000	206,000	41,903,000
Fundación Wal Mart de México, A.C.	0	37,610,164	7,217,782	44,827,946
Fundación Gigante, A.C.	0	37,333,688	1,629,430	38,963,118
Fundación Merced, A.C.	7,944,750	33,023,367	0	40,968,117
Fundación BBVA Bancomer, A.C.	18,000	25,799,455	50,747,366	76,564,821
Fundación GRUMA, A.C.	0	16,423,966	126,000,000	142,423,966
Fundación Banorte, A.B.P.	0	11,503,734	121,866,652	133,370,386
Visión Mundial de México, A.C.	10,272,458	10,220,970	112,196,753	132,690,181
Fundación TV Azteca, A.C.	35,201,576	5,534,402	344,150	41,080,128
Fundación de la Benemérita Universidad Autónoma de Puebla, A.C.	0	3,284,409	44,760,637	48,045,046
Congregación Mariana Trinitaria, A.C.	0	1,043,480	128,799,496	129,842,976
Educadores Callejeros, A.C.	68,774,804	0	0	68,774,804
México Unido Pro Derechos Humanos, A.C.	54,313,392	0	0	54,313,392
Total	180,206,785	5,465,527,638	1,055,624,636	6,701,359,059
Percentage	2.69%	81.56%	15.75%	

Fuente: SAT, “Consulta para la Ciudadanía de las Donatarias Autorizadas por Ejercicio Fiscal”.
<https://portalsat.plataforma.sat.gob.mx> (fecha de consulta el 1 de enero de 2010).

