



Africa Philanthropy Network

Voice and Action for African Philanthropy



ASSOCIATION
BURKINABE DE
FUNDRAISING

Pour le développement
communautaire



**Synthesis of the Existing
Assessments of the Legal
Environment for Civil Society
Organizations including
Philanthropic Support
Organizations in Burkina Faso**

APN 2021.



ACKNOWLEDGEMENTS

We would like to acknowledge the contributions of the Dutch, Ministry of Foreign Affairs for providing funding under the GfC program, the consultant and heads of the National Anchor Institution (NAI) in Burkina Faso under the GfC program for planning, organizing and coordinating the implementation of this assignment in their country, the national stakeholders for participating in the validation of the report and their input to improve the Draft Assessment Report as well as any other person who participated in one way or the other in making the production of this report a reality.

We thank all the GfC consortium members for their advice and input to making this assignment completed in time with good quality.

Published in 2021



ABOUT US

Africa Philanthropy Network (APN) is the continent-wide network of African owned and African-led organization which promote the culture of individual and community philanthropy and acts as a space for indigenous institutions in Africa to interrogate and intervene in the power dynamics that shape how resources mobilization, distribution and spending impact the possibilities of transformation change. APN envision a strong and effective philanthropic community, striving to build equitable and just societies in Africa. Its Mission seeks to reclaim the power and elevate practices of African philanthropy. In achieving this mission, APN is working in collaboration with its members and other philanthropy support organizations to promote voice and action of African philanthropy through building of solidarity and coordinated response in African philanthropy landscape; rethinking and build the case for the potential for African (individual and community) philanthropy to drive social and systems change.

ABOUT THE REPORT

APN in collaboration with the Burkinabe Association of Fundraising (ABF), in 2021 engaged the services of LEGIA Consulting to conduct a study on Synthesis of the Existing Assessments of the Legal Environment for Civil Society Organizations including Philanthropic Support Organizations in Burkina Faso to thrive.

The report forms part of the body of work of the Giving for Change (GfC) program. This synthesis provides a baseline data for influencing in-country national state and societal actors to support the development of community philanthropy by creating favorable conditions to promote the power of domestic philanthropic giving as a form and driver of social and systems change.

SPECIAL THANKS

We would like to thank the Burkinabe Association of Fundraising (BAF), the African Philanthropic Network (APN) for the trust placed in the LEGIA Consulting office for the execution of the mission of synthesizing the existing assessments of the legal environment for the actors of civil society, including philanthropic support organizations in Burkina Faso. At the same time, we thank all stakeholders for their frank and excellent collaboration for a successful implementation of the mission. These are particularly:

- The various community-based associations (CBA) maintained during data collection ;
- The PSNGO, the NC-CSO, the Water-Aid NGOs ;
- The General Directorate of Civil Liberties and Political Affairs (GDCLPA) ;
- The General Directorate of Cooperation (GDCCOOP) ;
- And all the people who directly or indirectly facilitated our mission.



TABLE OF CONTENTS

ACKNOWLEDGEMENTS

ABOUT US AND ABOUT THE REPORT

SPECIAL THANKS

LIST OF ACRONYMS AND ABBREVIATIONS

PART ONE: CONTEXT OF THE STUDY AND METHODOLOGICAL FRAMEWORK

ONE: BACKGROUND- 1

TWO: ISSUES AND OBJECTIVES- 2

- Problematic- 2.1
- Goals-2.1

THREE: METHODOLOGY-3

FOUR: HISTORICAL CONCEPTS AND ELEMENTS- 4

PART TWO: FINDINGS AND ANALYSIS

ONE: PERCEPTION LINKED TO CREATION- 5

- The procedure for creating CSOs- 5.1
- Difficulties and constraints encountered-5.2

TWO: CSO TAX COLLECTION- 6

- The applicable tax regime- 6.1
- Limits of the applicable tax regime- 6.2

THREE: PERCEPTION RELATED TO FUND MOBILIZATION- 7

- Fundraising- 7.1
- Difficulties of fundraising- 7.2

FOUR: PERCEPTION RELATED TO CSO SUPERVISION- 8

- CSOs perception of state supervision- 8.1
- Difficulties related to supervision- 8.2

FIVE: STATE POLITICAL COMMITMENT- 9

- Perception of state of political commitment- 9.1
- The shortcomings of political commitment- 9.2

TABLE OF CONTENTS

PART THREE: OUTLOOK AND SUGGESTIONS

ONE: CREATION- 10

TWO: TAXATION- 11

THREE: FUNDRAISING- 12

FOUR: SUPERVISION- 12

PART FOUR: CONCLUSION

PART FIVE: REFERENCES

PART SIX: ANNEXES/ APPENDICES

- Annex 1: List of people met
- Annex 2: Interview grid responsible for CSOs
- Annex 3: Interview grid for state actors

LIST OF ACRONYMS AND ABBREVIATIONS

- BAF- Burkinabe Association of Fundraising
- CBA- Community Based Association
- CRPU- Certificate of Recognition of Public Utility
- CSO- Civil Society Organization
- CSR- Corporate Social Responsibility
- DA- Development Association
- EAT- Employer Apprenticeship Tax
- FCFA- Franc Communauté Financière Africaine
- GDCLPA- General Directorate of Civil Liberties and Political Affairs
(See also GDPFPA)
- GDCOOP- General Directorate of Cooperation
- GDPFPA- General Directorate of Public Freedoms and Political Affairs
(See also GDCLPA)
- GMT- General Management of Taxes
- STSW- Single Tax on Salaries and Wages
- MTADS- Ministry of Territorial Administration, Decentralization and Security
- MEFID- Ministry of Economy, Finance and Development
- NCNGOs- National Council of Non-Governmental Organizations
- NGO- Non Governmental Organization
- NSSF- National Social Security Fund
- OJ- Official Journal
- PSNGO- Permanent Secretariat of Non-Governmental Organizations
- TFP- Technical and Financial Partner
- VAT- Value Added Tax

PART ONE: CONTEXT OF THE STUDY AND METHODOLOGICAL FRAMEWORK

1. BACKGROUND

The Freedom House annual report of 11th March 2021 measuring the evolution of civil liberties and democracy in the world ranks Burkina Faso among the "partially free" nations. This ranking represents a modestly favorable view of the status of democracy in Burkina Faso.

In 2016 Burkina Faso counted around 15,700 registered CSOs according to a report on the CSO Development Index for Sub-Saharan Africa commissioned by USAID. They work for defense of democracy, good governance and human rights as well as in humanitarian aid, economic and social development. CSOs are supervised by the Civil Society Organizations Office of the Ministry of Territorial Administration, within the Directorate General of Public Freedoms. CSOs and philanthropic organizations are mainly located in the urban centers of Ouagadougou and Bobo Dioulasso. In rural areas, CSOs are mainly organizations of farmers or herders.

Democratic engagement is a dynamic process that entails the inclusion of all actors who can contribute to development. In order to succeed in the challenge of socio-economic development it is important that CSOs contribute to the formulation and implementation of the State's development policies and strategies. To create the protection and space for civil society to play its part in the construction of a national edifice, the legal framework must guarantee the freedoms of expression, association and assembly. Additionally, other legislation conducive to the formation and operation of CSOs will allow them to positively contribute to the nation's development.

Legislation, regulation and procedures should make it possible to create CSOs and the political will needs to be present to allow them to exercise their role of monitoring the nature, content and implementation of Governmental policies and request accountability of CSOs themselves and of the government. If this exists CSOs will be better able to contribute to activities that support Government actions.

In Burkina Faso, the Constitution enshrines freedom of association and gives legitimacy to communities to come together to participate in democratic processes

Laws and regulations create an operating environment for CSO activity. Knowledge of this framework is necessary, but a challenge to acquire. It will allow CSOs to understand their permitted scope of action and provide insight in their ability to mobilize the necessary resources to implement their activities.

For a better understanding and assessment of the legal environment of CSOs the perceptions and experiences of civil society actors are necessary. This will help to develop insight how this environment impacts their formation and implementation.

It will provide information to map the difficulties encountered in the legal environment by CSOs and generate recommendations for an improved legal framework. The recommended solutions could be the subject of advocacy with national and societal actors (government, emerging philanthropists, individual donors) to create an environment capable of facilitating the mobilization of local resources and creating the conditions for the implementation of CSO activities. To answer the question, "what is the impact of the legislation on the functioning of CSOs in Burkina Faso?", an analysis of the operational context will be provided based on a theoretical framework explained in Part 1 of this report. In Part 2 the perceptions of

CSOs and other actors will be reviewed. Part 3 will highlight the prospects for improving the operating climate for CSOs in Burkina Faso with a view to facilitate the mobilization of resources, which remains the best lever for development action. Finally in Part 4 the mapping of the WINGS tool is presented.

2. ISSUES AND OBJECTIVES

2.1. Problematic:

Civil Society Organizations in Burkina Faso encounter many difficulties in raising funds. In an attempt to alleviate this problem the Burkinabé Association for Fundraising (BAF) was born with the aim of providing fundraising support to CSOs. The Giving for Change project, which provided financial assistance for this report, aims to promote awareness of the importance of local resources for development and the crucial importance of a legal environment conducive for local philanthropy and implementing CSOs, in order to optimize their contribution to sustainable, inclusive and equal development.

2.2. Goals:

The general objective of this study is to synthesize existing assessments of the legal environment in relation to the mobilization of resources and the implementation of activities of civil society organizations (CSOs), including philanthropy support organizations (PSOs). To do this, the study and assessment of the legal framework will be based on five dimensions, among others, namely: (1) registration, (2) taxation, (3) fundraising, (4) supervision, (5) political commitment.

The following specific objectives are formulated:

1. Take stock of legislative and regulatory texts and existing evaluation studies of CSO resource mobilization;
2. Map the difficulties encountered by CSOs in the mobilization of funds;
3. Evaluate prospects for improvement in CSO fundraising.

3. METHODOLOGY

The methodological approach used for the capitalization study includes three main phases: a preparatory phase, field study and data analysis and finally a report writing phase.

3.1 . Preparatory phase:

3.1 .1. The scoping meeting:

In the preparatory phase a study scoping meeting was held, which brought together the commissioning agent (BAF), the monitoring committee of BAF and the consultant in charge of the study. The understanding of the terms of reference was harmonized and the proposed methodological approach was examined and agreed[1], including the methodology for selecting CSOs to interview. The timetable for the synthesis study was also agreed.

[1] The choice of a mixed methodological approach to educational research.

The consultant opted for a mixed approach with a qualitative predominance for the study. According to Pinard (Renée Pinard 2004), a mixed approach is recommended for this kind of study, because the qualitative approach will collect experiences of stakeholders and the data contained in reference documents will provide solid information on the legal framework.

3.1.2. The documentary review phase:

This phase includes research and documentary exploitation. Documentary research and exploitation consists of identifying, exploiting and analyzing any type of document having a relevant relationship with the study. The literature review included a number of legislative and regulatory texts, reports and studies present at relevant Ministerial departments, with BAF and with organizations under study.

3.1.3. Development of data collection and sampling tools:

To be able to collect the data taking into account the dimensions that will allow a better understanding of the legal environment, an interview analysis grid was developed which included the 5 dimensions: creation, taxation, fundraising, monitoring and political commitment.

The data collection tools developed are:

- An interview guide addressed to heads of CSOs and philanthropic organizations,
- An interview guide for heads of Governmental institutions,
- An interview analysis grid.

3.2 . Carrying out the field survey for data collection

3.2.1 Field data collection:

To ensure the success of the data collection, it was subject to the issuance of a mandate by the commissioning entity. Correspondence was sent to selected organizations and institutions to be introduced and facilitate data collection.

Data collection took place in two phases using the following techniques: The first phase focused on face-to-face interviews or telephone calls with officials of associations, foundations and NGOs, and public administration departments. This phase was made possible by collection agents trained in questionnaire administration techniques.

Interviews were held with 12 Community Based Associations, 4 Government departments, 3 foundations and 3 NGOs (see attendance list in appendix I).

3.2.2 Checking and filling in the analysis grids:

The control of the data collected was carried out by the collecting agents to ensure the administration of all the questions and the consistency of the information provided. To guarantee the quality of the field data collected, control questions were used to identify inconsistencies. The so-called "step-by-step validation" method was used in the approach. The analysis grids produced the summary of salient points of each interview, which in a later stage constituted the key elements of our final analysis.

3.3 The data processing and analysis methodology

3.3.1. The treatment methodology:

Content analysis is a method of processing information. It applies to all forms of communication, speech and image. It is used to describe and decipher any passage of meaning from a sender to a receiver (Bardin, 1989). Content analysis is understood to mean a set of descriptive, objective, systematic and quantitative techniques used in the “exploitation of documents” (Unrug, 1974: 9). These techniques are intended to establish meaning and provide an informed understanding of the interviews and documents analyzed.

The content analysis was carried out in three main parts: the pre-analysis, the actual use of the documents and the formulation of conclusions.

For the interview questions, qualitative interview data were transcribed using transcription models designed during the development of the data collection tools. These data were categorized and processed on the basis of the literature as well as the major themes that emerged from the interviews carried out.

The analysis grid made it possible to identify the major direction/trend of the answers for each essential question.

Finally, the WINGS tools provided, by using structured questions, the cross-check of the information collected.

This made it possible to integrate and map the desired changes in the legal environment to promote the mobilization of resources for CSOs in Burkina Faso while specifying the role of the various actors of change.

3.3.2. Quality control and respect for ethics:

For the sake of objectivity and confidentiality, interviews were anonymized to allow interviewees to speak freely and focus on real and relevant information. Participation in the study was informal and free.

The consultant carried out quality control and manual data processing. This made it possible to organize the available data such that answers to the study's key questions on the 5 earlier mentioned dimensions for assessing the legal framework, were provided.

3.4 Report writing phase

The results from the document review and the information collected during the interviews enabled the consultant to proceed with the drafting of the report in line with the WINGS methodology.

3.5 Assessment of participation in the study

At the central level (Ouagadougou), 23 organizations actually participated in the interviews. The table in the annex I refers.

Taking into account the number of organizations initially targeted, the participation rate is estimated at 80%. All the targeted community-based associations did participate in the interviews. From the 3 invited foundations, only the BOA foundation was interviewed. Due to the physical unavailability of certain actors, due to their occupations, at times Zoom was used.

3.6 Difficulties and limitation of the study

During the interview phase, difficulties were encountered, the main ones being :

- Administrative delay for sending correspondence;
- Administrative delay in processing correspondence within organizations;
- Missed appointments due to absence of respondents due to assignments or leave; (Directorate General for Cooperation, Directorate General for Freedoms);
- The absence of respondents in certain organizations (Directorate General for Cooperation);
- The impossibility of meeting certain actors due to Covid-19 (DIAKONIA);
- The wait for appointments promised by some unsettled actors (ORANGE, SEMAFO);
- The non-return of an electronic file sent to certain actors at their request ;
- However, this did not constitute a major problem for the achievement of the results of the study.

4. HISTORICAL CONCEPTS AND ELEMENTS

4.1 Definition of terms

A concept is a mental, abstract and general representation. To avoid any confusion and make it more accessible to a large audience, as part of the capitalization study, it is necessary to clearly define certain concepts, in particular:

- **A civil society organization:**

The term civil society designates the wide range of non-governmental and non-profit organizations which animate public life, and defend the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations.

- **Philanthropic organizations:**

Philanthropic organizations include organizations carrying out private voluntary actions with a public benefit goal that directly reach vulnerable and needy people.

- **A practice:**

According to the Petit Larousse dictionary, a practice can be defined as: an "Application, execution, putting into action the rules, principles of a science, a technique, an activity ...". In the context of this study, practice is defined as the concrete way of providing assistance to the municipal project management.

4.2. History of freedom of association in Burkina Faso

In the colonial period, the French law of July 1, 1901 defined for its west African territory, including the then Voltaics, the association as being "the convention by which several people pool their knowledge or activities in a permanent way for a purpose other than to share profits. As to its validity, it is governed by the general principles of law applicable to contracts and obligations."

In the period following 11 December 1958, on which date the autonomous Republic of Upper Volta was established, the law relating to the contract of association applicable in the newly independent country, law n° 18 / AL of August 31, 1959, did built on the original French law.

The possibility given to Voltaics, long before independence, to assemble was a colonial privilege which arose from the French law of 1901[2].

This liberal regime governed the field of freedom of association for the first thirty years of Burkina Faso. This legal regime imported from France lasted until ZATU N° AN VIII-24 FP PRES of March 12, 1991, which restricted the freedom to create associations. This ZATU (name given to presidential ordinances under the democratic and popular revolution and under the Popular Front which had adopted this text) established a system of prior authorization.

The colonial period thus paved the way for an associative dynamic in Burkina Faso which has not run out of steam over time. The 1991 constitution which governs democracy states that "Freedom of association is guaranteed. Everyone has the right to form associations and to participate freely in the activities of the associations created." [3]

Thus, freedom of association is an inheritance which explains the liveliness of the associative and community world in Burkina Faso. The country counts many thousands of CSOs without being able to give the exact number given the lack of careful monitoring of authorizations.

4.3 The steps prior to the creation of an association

Future associates must write statutes which constitute the founding act of the new association in gestation, in which all relations must be regulated. They must also draw up Internal Regulations which specify the terms of application of the statutes.

The association is a private law contract which leaves the creators and members of the association free:

- to organize themselves (in compliance with the laws in force) ;
- to choose the purpose of the association : practically all areas of activity and social life are possible, provided they are lawful;
- to decide on the mode of organization and internal operating procedures and to introduce them into the statutes, and possibly internal regulations ;
- to modify as often as wanted or necessary its purpose, its mode of organization and its functioning ;
- to declare the creation of the association, or not, and to advertise it in the Official Journal so that the association becomes a legal person with legal capacity, which gives it: the possibility to accept or create various means of financing its operation, such as membership fees, (local) government subsidies, manual donations, aid from partnership or sponsorship, the possibility to sign legal acts (opening a bank account, insurance contracts, service provision contract, etc.), to employ persons or to take legal action as a legal person (fairly strictly governed by various provisions) etc.

[2] French law of July 1, 1901 relating to the association contract.

[3] Article 21 of the 1991 constitution.

An undeclared association is a de facto association, without legal personality or legal capacity (it can however bring before the Administrative Judge appeals for excess of power to challenge the legality of administrative acts adversely affecting the interests which it is responsible to defend). The assembly of people in any place is authorized, which is not obvious in itself (in some dictatorships, the assembly of people is considered as a risk or even an attack on the security of the State).

PART TWO: FINDINGS AND ANALYSIS

In order to provide a synthesis of existing assessments of the legal environment for CSOs, including PSOs, this study was based on the analysis of perceptions of 5 important dimensions which impact the functioning of CSOs. These are creation (I), taxation (II), fundraising (III), supervision (IV), and political commitment (V).

1. PERCEPTIONS LINKED TO CREATION

The creation of CSOs in Burkina Faso is subject to a legal framework that determines the applicable procedures (1) with which the actors must comply, despite the difficulties they face (2) in practice.

1.1 The procedure for creating CSOs:

The legal framework governing the creation of CSOs is quite favorable. The Constitution guarantees the principle of freedom of association in article 21. Law n° 064-2015 / CNT of October 20, 2015 on freedom of association, which is an evolution and improvement of the previous law n° 10/92 / ADP of December 15, 1992, made it possible to simplify the procedure for the creation of CSOs. It gives any citizen the right to create or to be a member of an association while advance Government approval is not necessary anymore. The impact of this legal framework on the functioning of CSOs is positive because it protects CSOs and allows them to function freely.

The creation process, however, requires trips to urban centers (regional capitals) in order to have access to regional offices for the transmission of creation files. Depending on the scope of the CSO, promoters are required to travel to the capital for the formalities of creation and inclusion in the Official Journal.

Everything is centralized in Ouagadougou and after completing the administrative procedures, unless a local association is created at the provincial or departmental level, the CSO is obliged to go to the capital.

Publication in the Official Journal makes the association more credible with certain partners. The cost of insertion in the Official Journal amounts to FCFA 25,000 (Approx. US \$ 44/=) with penalties for failure to meet the deadline of two months after creation of up to FCFA 150,000 (Approx. US \$. 265/=). In the period before the CNT law, the creation costs were lower than that currently. Any national CSO must be declared to the General Directorate of Public Freedoms and Political Affairs (GDPFPA).

An association can be created and later obtain NGO status. This change in status is based on article 32 of law N 064-2015 / CNT which provides that: "The status of non-governmental organization is acquired after the signing of the agreement for the establishment of foreign associations or the issuance of "an approval after the signature of an agreement between the declared association and the ministry in charge of economy and finance."

The NGO will be able to freely carry out its activities, hold general assemblies on Burkinabé territory and seek funding at the national and international level for the effectiveness of its sustainable development programs. The NGO will also be authorized to participate in consultation frameworks between CSOs and the Government. The NGO recognition receipt is issued following the provision of the documents required. In the case of NGOs which are "foreign associations", the procedure is longer and requires the involvement

of MTADS and MEFID for the issuance of an authorization to practice which follows the signing of the agreement of establishment[4].

The drafting of a specific law for foundations responds to a concern for clarity and efficiency, bearing in mind that foundations have a different capacity to mobilize resources as compared to associations. The difference between a foundation and another CSO lies in its ease to raising funds because it collects them directly from its "creators". The stated will of the Government is to facilitate the participation of foundations in development projects.

If CSOs would consider it important to set up an organization, structure or (branch of an) institution dedicated to the facilitation of creation, the state could consider it. Like the 'company house' to which the Government has delegated a certain number of prerogatives to facilitate the creation of companies, this organization could support people wishing to create CSOs in strict compliance with laws and regulations.

1.2 Difficulties and constraints encountered:

From the first moments of creation, CSOs are faced with the challenge of resource mobilization, using the modality of membership fees, which constitute for many organizations the main source of funding. However, it is not always easy for members to join and meet these periodic contributions.

In addition difficulties are experienced with the too short timeframe allowed for the publication in the Official Journal, the costly procedure (cost of insertion in the OJ FCFA 25,000)[5] which requires travel to the capital, risks associated with travel when the departure area is subject to insecurity and the cost of transport to and accommodation in the capital.

Certain actors bring to light cases of corruption at the level of the institutions in charge of issuing receipts, which does not facilitate a fair processing of requests.

The duration of the morality investigation[6] in the event that the authorities deem this necessary, may lengthen the time taken for the issuance of the receipt, resulting in delay in the ability to mobilize resources within associations at the local level.

The CNT law differentiates between an NGO, a foundation and an association. Procedural difficulties may arise when members decide to switch from an association to an NGO. The procedure requiring the NGO to sign partnership agreements with the line ministry that deals with its field of action and the signing of a protocol with the municipalities concerned in its areas of intervention, can considerably slow down the procedure for creating the NGO. Unfortunately nowadays CSOs are increasingly politicized. This creates confusion in general but it has no real impact on the creation process. The proliferation of CSOs and the difficulty of distinguishing at first sight certain CSOs from political parties constitute, among other things,

[4] Decree No. 2013-290 / PRES / PM / MEF / MATS approving the agreement for the establishment of foreign NGOs in Burkina Faso.

[5] <https://www.servicepublic.gov.bf/fiches/gouvernance-administrative-publication-des-recepisses-dassociations-et-des-bilans-des-banques-dans-le-journal-officiel>.

[6] Article 13, paragraph 2 of Law n ° 064-2015 / CNT of October 20, 2015 on freedom of association.

a limitation of the legal framework on formation. The politicization of some CSOs is a reality of the civil society environment in Burkina Faso[7]. Several association leaders are at the same time members of political parties, sometimes openly, but more often in a hidden way.

Many voices are raised within CSOs to challenge other CSO leaders to take a step back from the political arena. The growing politicization of CSOs is also a mode of survival for under-resourced politicians. “Let us leave politics to the politicians and play our sovereign role of CSO” is what some say. This is a call on CSOs to be more neutral in their functioning and apply integrity in their role of citizen participation. In addition to the creation procedures framed by law, CSOs are subject to fiscal taxes.

2. CSO TAX COLLECTION

Any generated income is subject to taxation. The multiple and diverse tax regimes are based on the type of activity carried out. Hence the need to ask: what is the tax regime applicable to CSOs(1)? And does this tax regime in its application cause limitations (2) to the effectiveness of CSOs?

1.1 The applicable tax regime:

The finding from the various interviews is as follows: in Burkina Faso, the taxes applicable to CSOs are the Value Added Tax (VAT), the Single Tax on Salaries and Wages (STSW), the import tax, withholding taxes on the provision of services, the declaration to the National Social Security Fund (NSSF), the Employer Apprenticeship Tax (EAT), registration taxes, etc. This clarifies that there is no specific tax regime applicable to CSOs. The rules of common law are generalized.

However, there are tax exemptions that some CSOs enjoy. These include exemptions granted to associations which have obtained NGO status through the Ministry of Economy and Finance, or organizations that acquired the status of a recognized public utility association. CSOs carrying out development and humanitarian activities are also entitled to exemptions. For example, in 2018, NGOs and development associations obtained 4.143 billion FCFA (approx. US \$ 7.5 million) exemption[8]. The Permanent Secretariat of NGOs (PSNGO), which is a federation of CSOs, was able to ensure tax facilities for CSOs which are affiliated to the Government[9]. This facilitates the membership of many CSOs in PSNGO.

An observation reported in several interviews is that the applicable tax regime is unfavorable to the implementation of CSO activities. An improvement in the tax pressure for better efficiency would be recommendable.

1.2 The limitations of the applicable tax regime:

[7] National Assessment of the Enabling Environment of Civil Society Organizations, page 29.

[8] <https://www.leconomistedufaso.bf/2019/11/11/ong-et-associations-de-developpement-4143-milliards-fcfa-dexonerations-en-2018//>

[9] Agreement signed on 04/10/1987 between BF and SPONG (amended on 03/26/1991).

The common law regime in Burkina Faso causes problems for CSOs, since this implies that taxes applicable to other, e.g. for profit, organizations will be applicable to non-profit organizations as well. The different nature and purpose of these organizations is 'overlooked' by this interpretation of the legislation and this has negative consequences for the activities and sustainability of CSOs.

The basic problem is that civil society, the third sector or the non-profit sector is not viewed by the State and the subsequent laws as a separate economic sector that deserves to have its own specific tax regime. CSOs in many instances support the implementation of Government programs or policies and being non-profit organizations, and not companies who operate for profit, it would be a matter of fair legal treatment if they would be exposed to a different, their own, tax regime.

A number of CSOs, in particular NGOs and selected associations are recognized as being of public utility. This goes together with some tax advantages, but in general there are hindrances to achieve the application of the exemptions to which they are entitled. To obtain exemptions is difficult because of lengthy and complex procedures. The exemption request is validated by the Directorate General of Taxes (DGT) who also issues the exemption certificate, but DGT requires technical advice from the GDCOOP for the verification of the applicants' reports and establishment agreements.

Another problem, and not the least, is the issue of delay in tax claims or tax re-imburements caused by operational difficulties of decentralized tax services, e.g. poor internet connections. This again leads to loss of time and lengthening of procedures, while non execution of re-imburements may cause liquidity problems for organizations.

The above refers to one of the main handicaps that exempted CSOs face. They pay certain taxes, like VAT, while being exempted, and are supposed to be reimbursed later by the DGT.[10] This, however, requires extensive administrative follow up and the re-imburement may be subjected to undue and long delays. The applied tax regime and its implementation in practice can result in negatively affecting the performance of CSOs. Especially for community-based associations which receive funding from various activities, like donations, selling of goods or services and the like. But according to the tax regime which is applied, part of this funding will be retained as tax since it is considered as taxable income which limits the ability of these organizations to execute the planned activities.

3. PERCEPTION RELATED TO FUND MOBILIZATION

The need for financial resources for the functioning of any organization is self-explanatory and applies also to CSOs whose mission is to contribute to the socio-economic development of communities. To raise funds, CSOs have to formulate a resource mobilization policy (1), which unfortunately is not without difficulties (2).

3.1 Fundraising:

Due to their status, CSOs, unlike other organizations, are non-profit. Like any other organization they need money to operate and implement their project activities. The mobilization of these required funds can be

[10] <https://www.impots.gov.bf/les-ong-et-associations>

done in several ways and can be grouped in two categories: internal or local mobilization, and external or international mobilization.

In terms of local mobilization, all CSOs have the contribution of their members in common. In addition, there may be resources from income-generating activities, the financial support of communities, Government subsidy (rare) or project money, funds from successful calls for proposals, financial support from local businesses (extremely rare) and gifts of goodwill (philanthropy).

The contribution of members is generally annual and very small. Each member individually contributes FCFA 5,000 on average per year (US \$ 9 p/a) which limits the share of the contribution in the operating cost. However, this may act as a stimulus for organizations to increase the number of members because the more members the more consistent and substantial the equity capital that can be mobilized. Contributions of members can also be obtained indirectly through their buying of products from income-generating activities.

The contribution of Government authorities is manifested through the subsidies granted to associations recognized as being of public utility. Funding through calls for project proposals open to CSOs is a widespread funding modality, because it makes it possible to finance projects that can be spread over several years. The successful applicants for these calls are very few as compared to the total number of applicants. Some CSOs have as a source of funding the help of local businesses and people of goodwill, but CSOs are unanimous on the rareness and scarcity of these funds.

Mobilization of resources from outside the country can be done through applications to calls for project proposals from international organizations, or by direct financing from the same. A number of CSOs derive their main sources of funding from these organizations. These donors are partners of privileged CSOs because of the financial consistency they gain from the support. The strict requirements that international donors want organizations to fulfil, exclude access to this type of funding for the vast majority of CSOs. Some CSO leaders, due to their seniority and internal organization, are experienced in external fundraising, but many organizations lack knowledge in this area. The previous does not prevent most CSOs to comply with transparent management of the resources mobilized.

Even if there are no specific legal mechanisms for the mobilization of funds, CSOs remain subjected to law n° 016-2016 / AN of 3 May 2016 in the fight against money laundering and the financing of terrorism^[11], as well as to Law N° 015-2016 / AN on litigation of infringements of the regulation of external financial relations.^[12]

The availability of funds is a necessity for the implementation of CSO programs. To support the Burkinabe State in its efforts to implement development policies, NGOs, ADs and foundations have made a considerable financial contribution to the tune of FCFA 142.78 billion (around US \$ 250 million) in 2019^[13].

[11]The purpose of this law is to prevent and punish money laundering and the financing of terrorism. It applies to natural and legal persons other than the State.

[12]This law provides a framework for external financial relations, and determines the related offenses and penalties. It applies to natural and legal persons other than the State.

[13] 2019 report on the contribution of NGOs / ADs and FOUNDATIONS to the development of BURKINA FASO.

Regardless of their funding situation and sources (internal or external), all CSOs express the wish to be self-financing, in order to guarantee their financial independence vis-à-vis the Government and donors, which sometimes condition their contribution or grants. However, the difficulties they face to reach financial independence are rather massive.

3.2. Difficulties related to fundraising:

Fundraising is a tough job. It requires above all the formulation and implementation of an appropriate strategy, including a mapping of potential fund sources for the type of organization and activities. It also requires effective communication in order to make the CSO visible. All of this is lacking in many CSOs which do not even have a department for communication. The lack of visibility at the local level makes it difficult to mobilize resources, due to the lack of confidence of potential donors. Also the lack of training for CSO officials in fundraising plays a role. The absence of a certification attesting to the seriousness and credibility of CSOs is not likely to improve the situation.

Some CSOs, due to their affiliation with foreign technical and financial partners, have fundraising facilities, but it is important to point out that some others are obliged to go door to door to replenish their funds.

Global health developments, Covid 19, make the mobilization of resources from foreign donors more complicated. This in particular affects CSOs who rely heavily on external funds for their operation.

4. PERCEPTION RELATED TO FUND MOBILIZATION

Supervision of an organization is necessary for its proper functioning. CSOs in Burkina Faso are not excluded from this principle. We will first demonstrate the CSO perception of Government supervision and then highlight the limits of this supervision and its impact on the effectiveness of CSO's contributions to development.

4.1 CSO's perception of Government supervision:

Government supervision is perceived by CSOs as insufficient in respect to both their financial and technical functioning.

CSOs decry a lack of financial support from the Government. They agree that there is financial support through grants for certain Government projects in areas like education and health. But this only reaches a small number of CSOs. The majority of CSOs don't access Government resources and this may result in their programs being halted due to lack of finances.

Some CSOs appear upon request to benefit from ad hoc technical support from Government institutions and some did receive capacity building support from the Government. It is reported that the managerial, organizational and operational capacities have been enhanced by this support, which contributes to make organizations more effective. The information from the interviews suggests that a relatively small number of CSOs receive this type of support from the Government.

CSOs and their operations are not neglected by the Government but financial and technical support reaches too few organizations to make a major difference in the total output and outcomes that the third sector in the country is able to achieve.

The supervision of CSOs by the Executive is manifested by the obligation of NGOs and Development Associations to provide annual activity reports to the DGCOOP. The aim is to keep Government authorities informed of NGO activities carried out during a given period. This obligation has the merit of allowing the Government to carry out a degree of control, although on paper, of the functioning of NGOs working within its territorial jurisdiction.

It should be noted that other CSOs do not have an obligation to report which constitutes a big gap in terms of the effective monitoring of their activities and the assurance of their operational quality. Many CSOs, as some actors have put it, are "briefcase CSOs" that is to say, they exist on paper and in reality do not carry out any activity, while waiting for possible (Government) funding or engaging in less legal activities. This situation is deplorable. Unfortunately quite a few CSOs do not respect their "social contract" and don't carry out the activities for which they were created. This negatively impacts on society's perception of CSOs.

There is hardly or no Government control to ensure that CSOs comply with the regulations applicable to them, or even with their own statutes. This omission provides to many CSOs a pleasantly broad margin to maneuver and it allows them to evade certain obligations incumbent on them. Equally worrying is the fact that some CSOs are becoming politicized, the members often being major players in political parties, without this being challenged by Governmental inspection.

These and other practices within and by CSOs result in damaging the reputation of the third sector with the general public, as well as with Governmental actors. Other CSOs, who act as independent, non-partisan actors concerned with grassroots development experience difficulties because of the public and governmental tendency to generalize bad news about CSOs. This reputational damage resulting in a negative public perception takes a very long time and immense effort to undo. It also negatively impacts the preparedness of the population, businesses and other actors to 'give for change'. Philanthropy in the country will have a hard time to develop further or even to prevent a backdrop in this scenario.

For this reason the genuine CSOs unanimously denounce the absence of a governmental strategic monitoring framework for all operations and project implementations by CSOs in Burkina Faso.

The perception of the supervision of CSOs, NGOs and DA's by the Government, demonstrates the existence of large difficulties related to this supervision.

4.2 Difficulties related to supervision:

The major problem with governmental supervision of the third sector comes down to the lack of an effective monitoring framework. Most organizations are not at all subjected to any form of control by government agents and are able to do anything they want, legal or illegal.

Some CSOs who publicly denounced this situation argue that it demonstrates a lack of vision. Effective supportive control of CSOs is absent throughout the lives of organizations. This is perceived as an omission by the Government. For those who criticize, the lack of personnel and financial resources that the Government mentions, cannot justify this lack of monitoring. This is the corollary of the lack of a CSO rating or any other type of monitoring mechanism. From the above it follows that it is necessary for CSO platforms and other representative bodies to make suggestions for the improvement of the framework in order to weed out the reputation damaging bad apples from the third sector basket.

5. GOVERNMENTAL POLITICAL COMMITMENT

Interviews carried out during this study indicate that there is consensus in perceptions of civil society actors that the Government appears to be insufficiently committed to support CSOs. The majority of civil society perceptions express that in their opinion this is the consequence of a lack of political will on the side of State actors..

5.1 The perception of political commitment by CSOs:

An outline of political will is indeed visible through the improvement of the legal framework governing CSOs. This is reflected in the adoption of Law 064-2015 / CNT on the freedom of association. CSOs and NGOs were involved in the preparatory process to ensure that their interests are taken into account. If a commitment of the state is to be welcomed, it would be by the provision of certificates to organizations which fulfil the conditional requirements for e.g. the Certificate of Recognition of Public Utility (CRPU)[14]. This Certificate gives a degree of credibility to organizations which obtained it and this is positive.

It is clear that the legal framework is favorable for creation of CSOs to such an extent that there is an uncontrolled mass creation of non-specialized CSOs. This leads to many weeds growing in the garden constituted by the third sector. In comparison with neighboring countries, Burkina Faso is very advanced in facilitating the legal and living environment of CSOs, but this positive engagement should positively impact on the accomplishment of CSO activities, which it does insufficiently.

The GDCOOP (General Directorate of Cooperation) works strategically on the implementation of mechanisms for policies of financial cooperation at the national level. This is generally in accordance with the mission of the Ministry of Economy, Finance and Development. It manages economic, technical and financial cooperation relations between the Government and all technical and financial partners including CSOs and NGOs in Burkina Faso. This helps to facilitate the actions of CSOs, especially NGOs, in the field, which again indicates a certain degree of political commitment.

Political commitment is very noticeable for foundations. Indeed, Burkina Faso did put in place a legal regime applicable to foundations, through Law No. 008-2017 / AN, which aims to accelerate the deployment of foundations and make them more effective in their contribution to national development.

[14]Article 17 of Law No. 064-2015 / CNT on freedom of association in Burkina Faso.

5.2 The shortcomings of political commitment:

Based on this fairly positive observation of political will and commitment, it must also be recognized that the Government is not effectively involved in the life of CSOs. On the matter of financial support to CSOs, the political commitment appears to be very small and this does not help to ensure the sustainability of CSOs. We may have to be fair also to the Government and accept that also their resources and budgets have their limitations. This explains why the funds of several CSOs and NGOs come from external funding, the absence of which can cause a slowdown in the functioning of the CSO, the loss of employment for staff etc.

In this context it is instrumental to be aware of a perceived conflict of interest between some political and administrative officials and CSO leadership, which at least partly explains the lack of political will towards CSOs. CSO leaders are often perceived as political adversaries. This politicizes the spirit of Government-CSO collaboration. However, even when this is the case, all parties involved should remain to be committed to this collaboration since, when executed effectively it is mutually beneficial, while another party, the population in general (public interest) or some specific vulnerable populations will benefit as well.

The failure on the Government side is to take insufficiently into account the strengths and weaknesses of CSOs and to take measures to build their strengths and decrease their weaknesses by supportive monitoring and assistance. Civil society on the other hand may expect that the State creates and sustains a legal environment that allows operational space, that guarantees and protects human rights but that also effectively addresses some negative aspects of the third sector without hampering the operational capacity of the sector as a whole.

Civil society needs to be aware that the non-profit sector is a sector in its own right, but that it is a private sector and that it should not expect that the Government takes over the financing of CSOs. Civil society should coordinate itself and formulate its own strategy for addressing its deficiencies, including resource mobilization.

The Government may have a role in this strategy but other societal actors should be involved as well. It is therefore important that CSOs themselves, together with the Government and the Legislative work on promoting a culture of philanthropy, a culture of giving for the public interest or the interest of vulnerable populations, to sustain and solidify trustworthy, accountable and effective CSOs.

The political will of the State to facilitate the conditions for raising funds for CSOs is not perceived as overly positive. CSOs feel they are left behind. But there is on their side also a lack of an internal mechanism to facilitate the mobilization of local financial resources. This calls in addition to incidental Government support for CSOs, for the formulation together with civil society representatives of a Governmental strategy for capacity building of CSOs in local resource mobilization. In any society there are opportunities. Civil society itself also can have a role in this regard e.g. through colleague capacity development.

Indeed, many Burkinabé have the capacity to participate in the financing of development actions carried out by CSOs. Many Burkinabé may be prepared to Give for Change, but they would like to have the guarantee that positive change indeed occurs after giving. This is the challenge that CSOs in Burkina Faso, together

with their Government and other societal actors, need to address.

PART THREE: OUTLOOK AND SUGGESTIONS

Improving the legal framework requires, that existing development policies and the difficulties CSOs encounter with the present legal framework are taken into account. The development of new and innovative mechanisms to improve the functioning of CSOs will be necessary in relation to their creation (I), taxation (II), fundraising (III), supervision (IV), and the political commitment of decision makers (V).

1. CREATION

The legal provisions and procedures for the creation of CSOs in Burkina Faso are quite favorable, but can still be improved. It is, however, necessary to specify for society as a whole what a CSO is and what it does, to avoid confusion and to establish a different mindset and better understanding toward CSOs.

It is important to decentralize the Directorate in charge of CSOs (GDPFPA) so that national associations can be created at the regional level which will reduce long bureaucratic delays and costs for aspirant association members. The move toward opening the option of electronic registration is long overdue.

Freedom of association should not be constrained by any costs that could prevent the creation of a CSO. This pleads for reduction of the cost for publication in the Official Journal to encourage CSOs to proceed with this procedure, because it formalizes them in the eyes of the public and facilitates fundraising. In the same vein it is suggested to extend the deadline given to associations to insert the receipt in the OJ. The 2-month deadline appears too short and restrictive and the heavy penalties for late publication require a downward review.

A continuous process of facilitating the creation of CSOs would be proof of the will of a government to promote citizen participation and be a pledge toward grassroots development. The World Bank's Doing Business report ranks states according to the business facilitation climate in order to attract investors, which encourages states to activate reforms for business creation. One could think of such a model to facilitate the creation and functioning of CSOs. This would make it possible to classify the most democratic states in Africa and promote the most reformist states.

To create a special organization capable of facilitating the creation of CSOs is desirable and needed. This one-stop shop would allow all the formalities for the creation of CSOs to be executed in one given location. The delivery of standard documents (standard status, standard regulations, standard minutes, etc.), the legalization of the main documents as well as the procedures for inclusion in the Official Journal could be done at that place.

The establishment of such place would simultaneously require its de-concentration so that it can have regional branches closer to people who wish to complete the formalities of creating a CSO. This should be done without removing power from the competent authority to issue receipts: the High Commissioners at the provincial (local) level and the Governor at the regional level^[15].

Finally, to facilitate access to the Official Journal for publications relating to CSOs, it would be a good idea

[15] Article 9 of Law 064-2015 on freedom of association in Burkina Faso

PART THREE: OUTLOOK AND SUGGESTIONS

for the Government to create an OJ dedicated to associations, DAs, NGOs and Philanthropy Support Organizations.

2. TAXATION

The tax regime applicable to CSOs should be better communicated and clarified. This requires better available information on the tax provisions applicable to CSOs. Social media, printed communications in simple language, free workshops, tax advisors visiting CSOs and many other ways and channels could be applied.

The mechanism to issue exemption certificates by the Directorate General of Taxes requires simplification and needs to have a time limit (30 days could be suggested) in which the Directorate gives its verdict. Failure by the DGT to issue the certificate within the time limit should imply that the applicant organization has been granted its requested exemptions and that the certificate will have to be issued immediately.

Allowing CSOs to benefit from exemptions on VAT, by avoiding that the payment of VAT will first be done and later reimbursed by the tax authority, is another line of action to be explored and initiated by civil society. Late reimbursement leads to inefficiency, ineffectiveness, unnecessary costs and frustration caused by endless waiting, for both the tax authority and CSOs. The direct deduction of VAT on purchases by and services provided to CSOs would make it possible to overcome the problems of reimbursement by the DGT. It keeps the total capital involved at the place of organizations which are entitled to it.

Another approach could be to (considerably) lower the VAT rates for CSOs who are presently treated in the same way as for profit organizations. This problem is indicative for and caused by the denial of the existence of a non-profit (third) sector in society. A certificate issued by DGT to CSOs which recognizes them as non-profit organizations entitled to a number of tax exemptions would serve the purpose of simplifying tax regulations for CSOs.

The activation of a mechanism aiming to give tax advantages to companies which, as part of corporate social responsibility, make donations to CSOs, could generate an increased flow of sums capable of facilitating the functioning of CSOs. To do this, a tax reduction could be granted to companies, according to a minimum amount donated to CSOs to motivate companies to actively participate in boosting citizen participation in development. For this initiative not to have negative impact on the tax base, the amount of reductions (and thus donations) should be capped.

In addition, rigorous monitoring and a mechanism to ensure the effectiveness of corporate donations to CSOs should be put in place to ward off any fraud.

3. FUNDRAISING

CSOs are basic endogenous development vectors, but their lack of financial autonomy constitutes a barrier for the implementation of their programs as well as for their sustainability. Financially supporting them so that they can play a dynamic role for an emerging Burkina Faso is therefore important.

Many CSOs see the need to design an inclusive strategic framework for fundraising. This would involve the promotion of endogenous mobilization of funds for community development and training CSO actors in fundraising.

Promotion of the culture of private donations should be stimulated and tax incentives for private donations to public interest organizations should be possible. This requires the implementation of a strategy that can give private donors, in addition to tax facilities, confidence in the use of funds that they could make available to CSOs. It is on the plate of CSOs themselves to ensure effectiveness, transparency and accountability in the utilization of resources.

One of the strategies could be the certification of CSOs by an autonomous private or public structure through agreed criteria. These could among others include the existence of a clear organization chart and governance structure, separation of responsibilities, proper accounting, financial control and a third party audit capable of validating both the accounts and results. This certification process would inspire confidence with local populations and potential internal and external funders. It would make CSOs more credible, thus encouraging public to support CSOs.

4. SUPERVISION

In order to make Government supervision of CSOs more useful (for capacity building) and effective (for identifying the wrong types of organizations), the respondents in the interviews agree that establishment of a monitoring mechanism for CSOs is necessary. From this mechanism, solutions to the difficulties related to supervision could emerge. The establishment of this system will allow Government officials to monitor CSOs to verify their compliance with the legislation and the obligations to which they are subjected.

The inadequacies of the control on paper, that is to say the absence of activity reports submitted to authorities, will then be resolved. With a view to objectivity and acceptance by CSOs, the Government may opt to outsource this activity to a third party.

In addition, still in the logic of improvement, CSOs interviewed wish to increase, in so far possible, both financial and technical support from the Government to strengthen their capacities and resilience in the implementation of their activities.

Finally, it is requested to set up a ranking mechanism for CSOs. This is a means of control making it possible to evaluate and to give a value to CSO existence as an organization working for the well-being of communities or the public interest. Scoring is also a means of demarcating competent and serious CSOs from others. Such system is likely to strengthen CSO credibility and at the same time will encourage organizations to do better. This could be done by CSOs themselves, the Government or by the two in collaboration.

5. POLITICAL COMMITMENT

A commitment by the State to improve the legal framework governing the mobilization and utilization (tax exemptions!) of resources, will provide better access for CSOs to the necessary means for a substantive and

and sustainable development contribution and meaningful partnerships with grassroots populations. The Government would benefit from providing efforts for support, involvement and participation in the various activities of CSOs. This actual political commitment could be reflected in the facilitation of the issuance of receipts to CSOs in order to prove their existence and public interest purposes, which will facilitate the mobilization of internal and external resources.

PART FOUR: CONCLUSION

At the end of this study, one of the conclusions is that, improving the legal environment for CSOs should be a permanent undertaking in view of civil society's contribution to a more participatory, more developed and more democratic society. Burkinabè civil society is unquestionably an actor in the control of the management of public affairs as well as an actor supporting the Government in the implementation of its public policies and strategies.

In view of this reality, the State should create the necessary conditions for a more favorable environment which could facilitate the actions of existing CSOs and encourage foreign CSOs to settle in Burkina and participate in the construction of an emerging Burkina Faso.

A good starting point is the creation of an action plan around awareness-raising and advocacy, to build a civil society that is trusted and meets the expectations of society in general, the State and development partners. Collaboration between civil society and the State and capacity development for CSOs are among the ways that offer hope for a better future for the people of Burkina Faso.

A positive future can be ensured by effective participation of all social forces and combining efforts to achieve the objectives set by the Burkinabè's State and the Sustainable Development Goals (SDG 2030).

PART FIVE: REFERENCES

- Order No. 2017-266 / MINEFID / SG / DGCOOP on the attributions, organization and functioning of the General Directorate of Cooperation (GDCOOP).
- BURKINA FASO. July 2014. National Assessment of the Enabling Environment of Civil Society Organizations. Realized by NCSOD.
- BURKINA FASO. EU COMMITMENT TO CIVIL SOCIETY. ROADMAP 2017-2020. Adopted by the UE + Group. Delegation of the European Union Member States of the European Union present in Burkina Faso : Belgium - Denmark - Germany - France - Italy - Luxembourg - Austria - Sweden. States associated with the exercise : Canada - Switzerland - United States. Date of update : End of 2016.
- Burkina Faso. The domestic resource mobilization policy in post-crisis situations in developing countries – Expert views.
- Law No. 10/92 / ADP of December 15, 1992 relating to freedom of association.
- DEVELOPMENT COOPERATION. Busan, 8 years later : State of play and prospects for Burkina Faso. Report 2018.
- Burkina Faso Cooperation - United Nations System. Cooperation Framework between Burkina Faso and the United Nations System 2018-2020: Strengthen, anticipate, mobilize to transform Burkina Faso.
- Constitution Burkina Faso 1991.
- Democracy Index 2020 In sickness and in health ? A report by The Economist Intelligence Unit. <https://www.eiu.com>
- State of play of the functioning of the Strategic Retreat thematic groups of the Board of Directors. Koubri, from February 27 to 28, 2021. PSNGO.
- Guide on the Framework for Consultation and Dialogue between the State and Civil Society Organizations. First session. National Council of Civil Society Organizations of Burkina Faso (NCSCO) with financial support from UNDP through the Strengthening Political Governance Project (SPGP).
- Law No. 064-2015 / CNT on Freedom of Association in Burkina Faso.
- Resource mobilization. A guide for nonprofit research organizations. This publication deals with a research project funded by the International Development Research Center of Canada. October 2010. Published by VENTURE for Fundraising Inc.
- Report of the CIVICUS Civil Society Index of Burkina Faso. First Study Holistic of Civil Society in Burkina Faso 2004-2008. Network of Civil Society Organizations for Development (NCSOD).

- REPORT ON THE STUDY RELATING TO THE REVIEW OF LAW 10/92 ADP OF DECEMBER 15, 1992 ENABLING FREEDOM OF ASSOCIATION IN BURKINA FASO. By Doctor Seydou DRAME
- June 2018. DOCUMENT ON THE SITUATION OF RESOURCE MOBILIZATION IN FAVOR OF THE IMPLEMENTATION OF THE NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT PLAN.
- December 2019. NATIONAL STRATEGY FOR DEVELOPMENT COOPERATION (NSDC) 2020-2025.

PART SIX: ANNEXES/ APPENDICES

Annex 1 : List of people met

N°	Last name and first name	Function	Structure	Locality	Contact
	SANOU Bakary Omer	Consultant of the study	LEGIA	Ouagadougou	(+226) 67171717 / (+226) 61606021
01	LOMPO Paamba	Responsible	APRAJEG/AE	Fada	65323233
02	KANTANGOU Y. Sylvain	Responsible	OCADES Koupéla	Koupéla	70 36 98 97
03	SAWADOGON. Clément	Responsible	UPAPH	Kougoussi Bam	70 14 72 62
04	SODRE Salifou	Responsible	DSF	Ouahigouya	70 25 51 84
05	TRAORE Zoumana	Responsible	Yirikan	Boromo	67181858
06	KOALA Koudbi	Responsible	Association Benebooma	Koudougou	70 20 75 15
07	BONKOUYOU Mamadou	Responsible	Association Bienvenue Théâtre du Bazega	KOMBISSIRI	70 44 30 79/ 76 90 98 64/ 76 51 43 66
08	SAWADOGO Teri. Odile	Responsible	ASAP	Bobo Dioulasso	76060775
09	ZOUNDI François	Responsible	ANERSER	Ouaga	78 87 89 11
10	ILBOUDO Romaric	Responsible	KAMBZAKA	Kougoussi	76051555
11	Abbé ROUAMB Adelphe	Responsible	OCADES Kaya	Kaya	70386239
12	IDAR Hassane	Responsible	Dagnal Roobé	Gorom-Gorom	70315836
13	SAWADOGO Abdoulaye	Responsible	AMR	Gourcy	76558636/72983032
14	OUEDRAOGO Abdoulaye	Responsible	APIL	Ziniaré	70247842
15	M. TIENDREBEOGO Serge	Financial Services Administrator	DGCOOP	Ouaga	25 31 25 50 / 76669968
16	M OUEDRAGO Omer	Program and Resource Mobilization Officer	SPONG	Ouaga	25 47 35 66 / 70 75 72 00
17	M Herman KAMBOU	Head of Programs	WATERAID	Ouaga	25 37 60 11
18	M SOUGUE	General secretary	CNDH	Ouaga	80 00 12 94
19	M SABOUE Saturnin	Head of department for monitoring non-profit organizations	DGLPAP	Ouaga	70654450
20	M HIEN Jonas	Responsible	Conseil National des OSC/Burkina Faso	Ouaga	25 36 20 89 / 70 73 38 90
21	M KAMBOU Emmanuel	Foundation communication officer	Foundation BOA	Ouaga	25 30 88 70/ 70202624

Annex 2 : Interview grid responsible for CSOs

Collector Agent :	Date :
Duration :	
Last name First Name : _____	
Sex : _____	
Structure : _____	
Function : _____	
Phone number _____	
Other commitments : _____	

1.Creation

- How do you perceive the legal / legislative framework governing the creation of CSOs in Burkina Faso ?
With what limits ?
- What impact does this have on your functioning ?
- What suggestions for improvement do you make ?
- How easy is it to create a CSO in Burkina Faso ? (If not why ? Is there not the need for a facilitation structure for the creation of CSOs ?)
- Do the creation procedures require travel to the capital ? (Listing in the Official Journal, huge listing cost ? Are there high travel costs ? ...)
- What impact does this have on your functioning (is it hindering your business ?)

2.Taxation

- What tax regime applicable to CSOs ?
- Is this regime favorable to CSOs ? (What are the difficulties ?)
- Do companies that do CSR for the benefit of CSOs have tax advantages?

3.Fundraising

- What are the main sources of funding for your structure?
- Do you have experience in resource mobilization?
- Do you have experience in mobilizing local resources?
- What were your difficulties?

- How do you perceive the legal procedures relating to the mobilization of funds by associations and CSOs in Burkina Faso?
- Are they in favor of fundraising by associations and CSOs?
- What impact does this have on your functioning and what suggestions for improvement?
- What is the mechanism put in place for the management of the resources mobilized?
- What do you think of the establishment of a CSO certification mechanism in order to facilitate donations and ensure a certain transparency in the management of funds?

4. The supervision

- What support do you get from the state? Capacity building? (Technical, financial support ?)
- Is there an obligation to report your activities to government authorities?
- Are you subject to intrusive state controls in the operation of your structure?
- Does the regulation provide for a monitoring framework for CSOs? (If yes which? If not in view of the importance of monitoring for continuous improvement, isn't there a need in your opinion?)
- Does the legal framework provide for evaluation tools (rating, ranking) of CSOs ? (If not, is there not a need for such a mechanism?)
- What impact does this have on your functioning?

5. State political commitment

- How do you see the state's commitment to improving the legal framework governing the mobilization of resources by CSOs ?
- What impact does this have on your functioning ?

Annex 3 : Interview grid for state actors

Collector Agent :	Date :	Duration :
Last name First name : _____		
Sex : _____		
Structure : _____		
Function : _____		
Phone number _____		
Observations : _____		

1. Creation

- What do you think of the complexity of the legal framework for the creation of CSOs in Burkina ? Are there ongoing reforms to facilitate the creation of CSOs ? (How quickly do you think you will remedy this)
- Why did you create a specific law for foundations in Burkina ? (What are the issues surrounding the foundations for the Burkinabè state ?)
- Is there not the need for a structure to facilitate the creation of CSOs ? (Like Business creation center BCC) What time frame do you give yourself for setting up ?

2. Taxation

- What tax regime applicable to CSOs ? Is this regime favorable to CSOs ? (With what difficulties ?)
- Do companies that do CSR for the benefit of CSOs have tax advantages ? (How quickly do you think you will remedy this)

3. Fundraising / resource mobilization

- Does the regulatory framework allow mobilization of funds at the local level by CSOs ?
- Are there any reforms underway to facilitate resource mobilization by CSOs ?
- Do you have mechanisms to facilitate / monitor CSO resource mobilization ? (GDCOOP)
- What do you think of the establishment of a CSO certification mechanism in order to facilitate donations and ensure a certain transparency in the management of funds ? (How quickly do you think you will remedy this)

4. The supervision

- What actions are taken by the State to support CSOs ? (Capacity building, technical and financial support)
- Do the regulations provide for a monitoring framework for CSOs ? (If so, which one ? If not in view of the importance of monitoring, are there no reforms in sight ?)
- Does the legal framework provide for evaluation tools (rating, ranking) for CSOs ?
- If not, have you considered setting up such a mechanism ?
- This mechanism will be operational when ?

5. State political commitment

- How do you perceive the State's commitment to improving the legal framework governing the mobilization of resources by CSOs ?
- With regard to the expectations in terms of CSO resource mobilization in the NESDP (National Economic and Social Development Program), what is done to promote resource mobilization by CSOs ?