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***Public funds as source of revenue for the French nonprofit sector:
assessments, changes and perspectives***

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1. Introduction

Among the many topics which are at the junction between the interests of researchers on the nonprofits and the concerns of practitioners, the financing of this sector is probably one of the most important. There are at least two reasons for that. First, a lack of resources threatens the capacity of organizations to successfully complete their missions. In this respect, everywhere in the world, mobilizing sufficient resources is a major challenge for numerous nonprofit organizations. Second, as Young (2007) stresses, the financing of nonprofits is very complex because of the diversity of income sources: gifts and sponsorship, fees, sales to private customers or government, public subsidies, etc.

However, in some countries, the public support for nonprofits is a preponderant source of revenue for them. It is well-known that France is one of these countries (Salamon et al., 2003; Archambault, 1996; Archambault et al, 1999). This is the result of a long-standing partnership between these organizations and government, especially in some fields of activity such as social services, education as well as culture. Nevertheless for the past several years, French nonprofits have experienced significant changes regarding their financial relations with public authorities. It is highly probable that these changes will go on in the future and they might even become more pronounced. Such a situation deserves to be studied. This is precisely the matter of this paper which focuses on the situation of voluntary associations since they are overwhelmingly dominant in the French nonprofit sector. For this purpose, we use several voluntary association surveys conducted since the beginning of the nineties.

In the next section, we present the main aspects of the public financing of voluntary associations. We highlight the varying magnitude of this support according to two characteristics of associations which are their activity fields and whether they have employees or not. We scrutinize the origins of these funds by distinguishing principally between the central government, the sub-national public authorities, the public system of social security and the European Union. In this same section, we also document the changes that have happened in the public funding for voluntary associations since the nineties. We note that this support has not decreased - at least up to 2009 - but it has seen significant shifts in its form and its origins.

In the following section of the paper, we focus on the current situation and the perspectives of public support for nonprofits. The economic crisis has affected the public finance. The increasing public debt to GDP (Gross Domestic Product) ratio leads public authorities to

reduce their expenses. This context suggests that the voluntary associations might experience an enduring decrease in public support. Because data on this aspect are still very rare, our work in this section is more exploratory and speculative in nature than it is in the previous section. In particular, we wonder about possible consequences of such perspectives which might affect the landscape of the French nonprofit sector and the economic model of organizations which make it up.

2. The importance of public support for French voluntary associations

As mentioned in the introduction, voluntary associations whose general status is defined by the Non-Profit Organizations Law of 1901 represent the bulk of the French nonprofit sector. Consequently, in this paper we focus our attention on this type of organization. The rest of the sector is made up of foundations which are traditionally limited in number in this country and play a rather minor economic role (see box 1). First we present the main results concerning the public funding for voluntary associations (1.1). Next, we emphasize the changes in the public financing of these organizations (2.2) from the nineties to 2005. However, before anything else, we have to present the data we use.

Insert Box 1 here

In France, the economic features of voluntary associations have long been ignored, principally because of a lack of interest for this question from public statistical services. For instance, to this day, there are no regular association surveys comparable to ones for enterprises. In addition, the available official data on the public funding for the nonprofit sector are very incomplete. In particular, subsidies are not well-documented whether they are paid by the central government or by local public authorities.

This deficiency of public statistical services has led a research team supervised by Viviane Tchernonog to carry out several successive association surveys in 1990, 1999 and 2005. The methodology is the same for all three surveys. Questionnaires were sent out to voluntary associations from town halls because local government authorities have a quite good knowledge of the non-profit sector. They keep their lists of organizations up to date and these lists do not just include the voluntary associations with which they have financial links or which provide town halls with services (Tchernonog, 2007).

The 1990 survey covered 2,293 voluntary associations which returned completed questionnaires (Archambaul and Tchernonog, 1994). The 1999 survey permitted the creation of a sample of 5,213 associations (Tchernonog, 2000). Finally the 2005 survey covered 9,265

associations (Tchernonog, 2007). Since there are no exhaustive registers of French voluntary associations, it is impossible to judge the representativeness of these samples¹. However, the 2005 survey has been considered as sufficiently reliable by INSEE, the national statistical institute, to be used to build the accounts of the non-profit institutions serving households which are an institutional sector of national accounts.

These surveys provide extensive information on many aspects of voluntary association life such as the activity sector, the date of creation, the number of employees and volunteers, the geographical field of activity, the region of location, etc. The financial resources of associations are documented with respect to their amounts, their nature and their origins. In this paper, we draw on these surveys and principally those conducted in 1999 and 2005. Indeed, because the questionnaires were improved over time, these last two data sets give more details on the budgets of associations. A fourth survey was conducted in 2011-2012 but the collection of data is in process and most of the results are not known yet. Nevertheless in our second section, we use some limited and provisional pieces of information from this survey.

The public financing of nonprofit organizations takes on several forms (Rushton and Brooks, 2007), including subsidies and grants, contracts to deliver services, third-party payments from public sector social security but also indirect sorts of support such as exemption from corporate taxes, tax deduction on donations, temporary transfer of staff, as well as providing free equipment and materials. In our article we only focus on subsidies, contracts and third-party payments from social security for lack of necessary details on other aspects². Consequently, our results underestimate the actual importance of public support for the nonprofit sector.

2.1. Public financing of voluntary associations: important, concentrated and from varied origins

In 2005, about half of the voluntary associations' revenue was of public origin (table 1) and the other half was private. Though the latter is not the prime focus of this paper, it is interesting to briefly examine its nature. Philanthropic resources are minor since they

¹ There is no exhaustive register of voluntary associations because if their creation is registered at the prefecture, which is an administrative unit representing the central government in the departments, their winding up is not. Thus, the movements of organizations entering into the associational world are known but the movements of organizations leaving are not.

² In the above-mentioned surveys, there are some pieces of information on the temporary transfer of staff but this sort of support cannot be valued in monetary terms.

represented only around 5 per cent of total resources, to wit 10 per cent of private revenue. Membership dues had a higher share (12.1 per cent of total resources)³. However the majority of private resources are due to fees and other commercial transactions which represented around one third of total income, i.e. two thirds of private resources⁴.

Insert Table 1 here

Concerning the resources of public origin, around two thirds were made up of subsidies and one third came from contracts for purchase of services as well as payments by public social security. This quick glance is edifying but obviously very incomplete. It is edifying because it confirms the significant role of the public sector for French voluntary associations. It is very incomplete because it says little about important features of public funding. A more careful examination shows particularly two characteristics of this support for voluntary associations: its concentration on certain types of associations and the plurality of involved government levels.

The concentration of public financings can be considered under several aspects. First, we can distinguish according to whether associations have employees or not. Results from Table 2 show strong differences between these two types. Public financing represents 56 per cent of the total resources for associations with employees but only one quarter of total income for the associations which are staffed only by volunteers. The latter receive barely 10 percent of total public funding while the former, which are less numerous but more important from an economic viewpoint, receive a bit more than 90 per cent. Other results (unreported here) show that almost four volunteer-staffed only associations out of ten receive no revenue from public sector but only one association with employees out of seven is in the same case.

Insert Table 2 here

Second, this concentration can be approached by way of the activity fields in which associations carry out their activities (Table 3). Before proceeding to the study of this aspect, it is interesting to observe that private resources of associations are unequally distributed among the different fields. Consequently gifts and sponsorship, above-mentioned as a minor

³ All membership dues have been considered as resources of private origin albeit some of them may be public when associations have institutional members. From the data we use, it is impossible to assess dues from public organizations. In addition, the distinction between membership dues, fees and donations is not always easy to make (see: Steinberg, 2007).

⁴ This picture of the resources of voluntary association would be different if a monetary value of volunteering was taken into consideration. For such an exercise of valuation from the 2005 CES-CNRS survey, see Archambault and Prouteau (2010).

source of revenue, are a significant contribution for humanitarian associations since they represent a bit more than one quarter of total resources in this field. Membership dues are a significant source of revenue for the organizations oriented towards recreational activities such as culture, leisure and especially sport where dues represent almost 40 per cent of the associations' resources. Dues also play a significant role in activist associations dedicated to the defense of causes and rights. Leisure and social life as well as education, training and integration into the workplace are two activity fields where fees and other commercial resources are significant receipts in relative terms. However, for leisure associations, these receipts are often casual, related to events such as raffles and festivals, whereas they are more regular in education and integration into the workplace field.

Insert Table 3 here

Now, let us consider the share of public funding in the associations' resources according to their fields of activity. This share is particularly important in the health and social service field where it represents two thirds of their total income. This field is economically predominant in the French Nonprofit sector since alone it mobilizes 36 per cent of the voluntary associations' cumulative budget. The resources of public origin are also a significant support for the associations belonging to the education, training and integration into the workplace field, for those oriented toward the defense of economic interest and for cultural associations. The first two mentioned types of associations are traditionally linked to public authorities by a strong partnership. As for the culture associations, their often precarious economic situation makes them very dependent on the help of the public sector. On the other hand, leisure and sport associations as well as those oriented to the defense of causes and rights are less reliant on public financing but, concerning the first two types of organizations and particularly sport associations, we should remember that they may benefit from public support by means of freely provided equipment or material.

A complementary way to perceive the concentration of public funding for associations according to their activity fields consists of examining the share of total public support allocated to each field. This information is also given in Table 4. The voluntary associations belonging to the health and social service field receives almost half of all public funds and the education, training and integration into the workplace field receives 13%. Taken together, these two activity fields attract more than 60 percent of the public financing dedicated to voluntary associations. The other fields perceive a substantially smaller share of public financial support.

Insert Table 4 here

Another characteristic of public funding for the French nonprofit sector is the diversity of the involved government levels. Box 2 quickly presents the framework of the French political and administrative organization by distinguishing central government from the different sub-national governments. Though in varying proportions, each of these levels contributes to fund voluntary associations. In addition, public social security through third-party payments and the European Union, principally through the Structural Funds, provide associations with financial resources. Table 5 gives details concerning the origins of public funds perceived by associations according to whether they have employees or not.

Insert Box 2 here

We can see that the main public contributor is the communal level which provides more than a quarter of the resources of public origin perceived by voluntary associations taken as a whole. The central State provides a bit less than one quarter and the department almost one fifth. The financing from public social security contributes for 13.7 percent and the one from the regions accounts for 7 percent. The funding from the European Union is rather marginal. However, there are important differences according to the type of associations. The organizations which are staffed only by volunteers receive funds mainly from the communes whose contributions count for more than two thirds of all public financial support received by these associations which are in general small ones. Consequently, the communes are their predominant public partner. The communes are also an important funder of the associations which have employees since their contributions represent in this case 23.6 percent of public support. However, it is the Central State which plays the dominant role with respect to this type of nonprofits by providing more than one quarter of public funds. The departments are also noticeable funders. Thus, the departments provide a bit more than one fifth of the resources of these associations with employees while social security contributes 15 percent.

Insert Table 5 here

Table 5 gives complementary information concerning the breakdown of funding from each level of government between the two types of associations. In all cases, the great majority of public funds are provided to the associations with employees. Only the communes devote almost one quarter of their support to the associations without employees while the other government levels provide this type of associations with a minor share of their financial

support, which confirms the above-mentioned concentration of the public funding for the French nonprofit sector.

We have also to note an inclination of several government levels to prioritize certain fields of activity, which indicates a specialization phenomenon. Table 6 shows that nearly two thirds of the financing provided by the departments is allocated to the social action associations, which is understandable since social services are the main function inherited from the decentralization process by this level of government. The same field of activity is also the beneficiary of more than half of resources allocated by the Central State to associations and of almost 80 percent of funds paid by social security. Funding from Europe is oriented to the education, training and integration into the workplace field and, albeit to a lesser extent, to the health and social service one. The regions finance particularly the associations whose activities are education, training and integration into the workplace field as well as the defense of economic interest one. This is not a surprise since these fields pertain to the main functions that the regions have inherited from the decentralization process. But this level of government also allocates funds to culture and social service fields.

Insert Table 6 here

The communes are probably the least selective supplier of financing for associations. Indeed, this level of government often sustains a close relationship with many local associations, whatever their activity fields. Nevertheless, these financial relations are more important to associations oriented to social services, sport, culture and leisure.

Consistent with the observations from Table 6, Table 7 shows that funding from the central State, the departments and social security holds a significant share of the resources of public origin perceived by associations belonging to the health and social action field. The central State, the regions and the departments are the main providers of public funds for the associations devoted to education, training and integration into the workplace. The contribution of the regions to the financing of the defense of economic interest field is noticeable. On the other hand, the commune is a significant financial partner of voluntary associations in the sport, leisure, culture as well as defense of economic interest fields. From Table 7, the central State appears to be less specialized (and consequently relatively more generalist) than it seems from Table 6 since its support is a non-negligible source of revenue in the health and social action as well as education, training and integration into the workplace fields, but also in the humanitarian and culture ones.

Insert Table 7 here

In short, public financing plays a sizeable role for the French nonprofit sector but this financing favors the associations with employees and more particularly those which belong to the following fields of activity: health and social services, education, training and integration to the workplace. Public funds are allocated by different levels of government which have a tendency to select the fields they support, with the exception of the communes which are more generalist funders. Now, let us turn to the changes that occurred in this support from the end of the nineties to the eve of the recent financial and economic crisis.

2.2. Past trends in public funding: no real disengagement but some serious changes

Table 8 gives information on the changes from 1990 to 2005 concerning the breakdown of the associations' resources according to their origins (private or public)⁵. Though it is possible that the share of private resources is overestimated in 1990, we can see that the percentage of public funding increased up to 1999⁶. This situation testifies to the development of the partnership between public authorities and voluntary associations in some fields such as integration into the workplace, social services or activities related to urban policy ("*politique de la ville*") during the concerned decade. From 1999 to 2005, the share of public funding declined though it still slightly exceeded the share of resources of private origin in 2005.

Insert Table 8 here

Such a situation does not mean that public funding has contracted. In fact, its average annual growth rate has been 1.1 percent for the period under review but this is far lower than the average annual growth rate of private resources which has been 3.1 percent (Table 9). Among these private resources, membership dues have experienced a particularly high rate of growth (5.5. percent per year) but the fees and other commercial revenue have also significantly increased (2.6 percent per year).

Insert Table 9 here

Therefore, strictly speaking, we cannot come to the conclusion that there was a disengagement of public authorities from the financing of voluntary associations since public support has increased. Nevertheless we can observe a progressive privatization process of

⁵ For the purpose of these comparisons, the financings have been computed at constant prices (prices of 2005).

⁶ Private receipts may be overestimated in 1990 because the third-party system was not yet generalized and some associations could consider the charges paid by customers and patients as private resources though they were ultimately borne by social security.

associations' resources. The growth of public funding for associations has been lower than the average annual growth of GDP (1.9 percent per year from 1999 to 2005) and above all it has been significantly lower than the growth of the number of voluntary associations (3.8 percent per year). In such a context, the competition for public resources has increased and some associations have probably experienced a tightening resource constraint. However, as will be discussed later in this paper, the situations of associations are not all similar in this respect.

In parallel with the just mentioned quantitative trend, the public financing of voluntary associations has been affected by substantial qualitative changes in both its origins and its nature from the end of the nineties. Regarding the origins of this financing, funding from the central State tends to be progressively replaced by funding from the departments. This trend can be observed through the frequency of financial relations between the different levels of government and voluntary associations (Table 10). It appears that from 1999 to 2005, the proportion of associations receiving financing from the central state dropped from 14 percent to 10 percent while the proportion of such organizations obtaining support from the departments increased from 17 to 22 percent.

Insert Table 10 here

However, these results say nothing about the amounts of financing allocated to associations. Table 11 provides useful details on this subject by showing that there has really been a decrease in the support from the central state but also in the one from social security and the European Union, while the average annual growth rate of the funds allocated by the departments has been three times higher than the growth rate of overall public financing. We also see a substantial increase in the support of the regions though the share of funding from this level of government in total public financing is markedly lower than the share of the departments (7 percent versus almost 20 percent in 2005).

Insert Table 11 here

This substitution of funding between the different levels of government is a result of the decentralization process which has transferred more powers to sub-national public authorities in fields such as social action, vocational training, economic development and so on (see box 2). In parallel, the central State has endeavored to bring its budget deficit under control. For this purpose, it has implemented a device influenced by the New Public Management to rationalize public spending and refocus state actions. This was initiated in 2001 with the adoption of a new law governing public finance. This law is intended to improve the

performance of public policies⁷. In 2007, this device was reinforced by a plan of action called General Review of Public Policies (in French RGPP) which bears witness to the will for a reduction in public spending.

Another qualitative trend in the public financing of voluntary associations consists in progressively substituting contracts (through public procurement) for subsidies. This trend is not observable in the first two surveys we use because the difference between contracts and subsidies was not always perceived by associations until the end of the nineties. Consequently, only the 2005 survey gives reliable information on the share of each type of funding in the total public support. It should be possible to observe this change by comparing the results from the 2005 survey with those from the 2011-2012 survey when the latter are available.

However, this substitution is attested to by practitioners and some studies conducted by representative coalitions of voluntary associations such as CPCA (see for instance CPCA, 2008)⁸. This substitution results from several factors. First, it was induced by European laws concerning competition as well as State aids and it was reinforced by the implementation of the 2006 service directive. European laws do not impose the exclusive use of contracts and public procurement concerning the public financing of the nonprofit sector but, as a recent report of the French Senate emphasizes (Jarraud-Vergnolle et al., 2011), they fuel a climate of uncertainty on this question which leads public authorities to continuously resort more to contracts in order to legally secure their support for associations. Second, tax laws have encouraged associations and public authorities to be more vigilant with respect to the distinction between subsidy and funding through public procurement, because the former is not subject to VAT (value added tax) whereas the latter is.

However, though important, these aspects are not the only explanations of the observed shift in the nature of public financing. This substitution of contracts for subsidies is also the result of decentralization. Indeed, local governments prefer the former type of financing to the latter because it is considered as better adjusted to meet the needs of their policies and, consequently, it provides a greater visibility of the efficacy of these policies amongst local citizens. Therefore, the financing of associations by means of contracts goes beyond the requirements of European regulation. Finally, the increasing use of contracts in financial

⁷ In French, this law is called “Loi organique relative aux lois de finances” (LOLF).

⁸ CPCA refers to the Conférence Permanente des Coordinations Associatives.

transactions between associations and the different levels of government expresses the previously mentioned changing philosophy of public action which put the accent on efficacy and reduction in costs. For instance in a recent report, Langlais (2008) advocates this type of financing rather than subsidies.

Many leaders of voluntary associations disapprove of this substitution which, from their point of view, entails an increasing instrumentalization of their organizations by public authorities and a weakening of public support for the associational life per se. They are afraid that this trend leads to a fall in their capacity to engineer social innovations and to an increase in competition between associations as well as between associations and for-profit enterprises.

In short, from the end of the nineties to the eve of recent world economic crisis, public financing has increased but its growth has been less significant than the one of resources of private origin. In addition, voluntary associations have experienced important qualitative changes concerning the origins of public support and above all its nature. Such changes may have had destabilizing effects on some components of the association world, especially in social action and culture fields.

3. Towards a reinforced privatization of the voluntary associations' resources

The recent financial and economic crisis and its consequences in terms of public debt has compromised the level of public funding for the nonprofit sector because the sub-national levels of government have had difficulties offsetting the fall in central State support (2.1). Such a risk does not similarly affect all the voluntary associations, but some of them might be put in danger (2.2).

3.1. Stronger constraints on public finance and their consequences

The recent economic crisis and its development in the Euro zone have reinforced the pressures on public finance. Though the impact of such a situation on the public support for voluntary associations is not yet precisely measurable because of a lack of data, it is plausible to think that there has been an accentuation of the decrease in the funding from the central State (CPCA, 2012). Very temporarily, the sub-national governments, and more particularly the departments, may have offset this fall but they have been affected by the same type of

budget pressures. Consequently, it is likely that they have had to limit their own support for associations⁹.

A recent survey conducted among 28 departments by Tchernonog for the Foundation of Crédit coopératif allows us to obtain some details on this question¹⁰. The results are still exploratory. They are shown in Table 12. The support of General councils for voluntary associations is split into two groups: the first group refers to subsidies and the second group to the financing through contracts and other forms of public procurement¹¹. We can observe that, from 2009 to 2010, the total subsidies allocated by the departments to voluntary associations decreased by 5.4 percent while the financing through contracts grew by 3 percent. In itself, this result is not edifying concerning the support of the departments for voluntary associations since we have previously seen that, for several years, contracts have substituted for subsidies.

Insert Table 12 here

This decrease in subsidies affects all activity fields of associations with the exception of sport. More interesting, it appears that the growth rate of the contracts is always negative save in the social action field which is the main mission attributed by the decentralization to this level of sub-national government. Globally, by adding the two types of financing up, it appears that the support for associations from the departments increases only in the social action field and the sport one, but the share of funding distributed to the latter is minor (1.8 percent) with regard to the total support for associations from this level of government. Such a situation is an indication that the departments refocus their support for voluntary associations on their principal areas of responsibility. Albeit we do not yet have specific data on this question, it is likely that the regions have followed the same attitude (CPCA, 2012) regarding their own support for associations.

As a consequence of this refocusing, during the last few years a certain number of associations have met with financial difficulties which have led to a reduction in global employment from the last quarter of 2010 (Recherches et Solidarités, 2011)¹². In this respect, in the most recent CES-CNRS survey conducted in 2011-2012, the respondents were asked to

⁹ The 2011-2012 survey should give more information on this aspect.

¹⁰ Crédit coopératif is a French bank which finances the social economy. It has a foundation which supports research on this topic.

¹¹ General council is the deliberative assembly of the departments,

¹² This reduction is unprecedented. From 1999 to 2005, employment in French voluntary associations increased more than twice as fast as total employment (Tchernonog, 2007).

say whether their associations have been obliged to draw on their reserve funds or not to cope with the economic crisis. The responses to this question have been investigated for the purpose of this paper. The results show that 16 percent of the voluntary associations have drawn on their reserve funds (Table 13), the percentages varying according to the activity fields.

Insert Table 13 here

One could argue that we do not know the reasons for such financial difficulties which are not necessarily related to a drop in public funding. However, it is interesting to notice that the associations oriented towards fields of activity which are particularly linked to public policies are over-represented among those which have drawn on their reserve funds. Therefore, more than a quarter of associations dedicated to social action or training and integration into the workplace have been in this situation. It would be surprising that these associations have not suffered from a lack of public funding. This question will deserve a further examination when all data from the 2011-2012 survey have been analyzed.

In this unfavorable environment, all associations have not similarly been affected. The 2011-2012 CES-CNRS survey asked respondents to give information on the changes in their revenue from 2009 to 2010. Provisional results reveal that half of voluntary associations have experienced a drop in resources while the other half has seen an increase in revenue, with a growth rate sometimes very high since 10 percent of associations have revenues more than 50 percent larger in 2010 than in 2009 (Table 14).

Insert Table 14 here

Though they do not have the same degree of financial constraint, voluntary associations will in the future have to cope with a situation which will be probably lasting and whose main features can be summed up as follows. First, the substitution of sub-national governments for the central State will be increasing. Second, all levels of public authorities will continue being subject to fiscal retrenchment, which will result in more parsimonious public funding for nonprofit organizations. Third, to remedy this situation, voluntary associations will be forced to search for complementary resources. These resources will be necessarily of private origin. They may consist of membership dues but, in this respect, all associations do not have the same possibilities. We have previously seen that dues represent a significant share of revenues for the recreational (sport, leisure, culture) or activist (defense of right and causes) associations but they are trifling for the ones dedicated to social action or training and

integration into the workplace (see Table 3). In these last cases, a rise in dues would have an inconsequential impact on resources. In a same vein, private donative revenues (gifts and sponsorship) constitute a significant support for voluntary associations in the humanitarian field but they cannot be considered as a response to the challenge raised by the lack of resources in the other fields. Consequently, it is the third source of private income, i.e. user fees and other commercial receipts, which have to be increased. This is why, for some associations, the increasing privatization of resources is synonymous with a development of commercialization.

Let us consider the possible effects of such changes on voluntary associations. The shift in the sources of public support strengthens the dependence of associations on local public authorities. Coupled with the shift in the nature of the financing (from subsidies to contracts through public procurements) this dependence exposes these organizations to the triple risk of an intensification of the competition among them for the access to public funding, an increased instrumentalization from local governments and a financial precariousness which endangers their role of social innovation. However, we have to note that subsidies in themselves are not a guarantee against such risks. Consequently, beyond the question of the probable reduction in public support, and to some extent because of this reduction, it is necessary to secure the financing of associations from public authorities. That is why, regarding subsidies, many associations demand the generalization of multi-annual financial agreements which are tools of partnership implemented by the central government in 2000.

An increased dependence on local governments may also entail a widening gap between associations according to their geographical location. Indeed, the support from local governments hinges on the fiscal receipts which are determined by the tax base and consequently by the prosperity of the concerned area. In other terms, the associations in the poorest territories are at risk of being disadvantaged in their access to public support, even though the needs to be met are probably more important in these areas.

The privatization and commercialization of nonprofit sector's resources to obtain more receipts and offset the lack of public support is not a new phenomenon from an international point of view (Anheier, 2009). In the United States, such a trend has developed over the past several decades (Weisbrod, 1998a; Young and Salamon, 2002) but it has also concerned Europe (see for instance, Burger and Decker, 2001). Its effects on the nonprofit organizations are controversial (Toepler, 2004; Guo, 2006). On the one hand, some authors argue that by developing their commercial activities, nonprofits become more independent and more

efficient since they are led to adopt a business-oriented behavior. From this line of reasoning, commercialization is viewed as a self-regulatory device for organizations which are comprehended as open systems adapting to a changing environment (Moeller and Valentinov, 2012). On the other hand, several authors emphasize the fact that commercialization may entail problems such as mission drifts or loss of public trust (Weisbrod, 1998b; Tuckman and Chang, 2006; James and Young, 2007). Alexander et al (1999) mention a threat to public-spiritedness of community nonprofits and beyond to civil society.

In France, market activities are not new for some voluntary associations but, in consideration of the above-mentioned past and current changes in their relationship with public authorities, we expect that these practices will become more prevalent and wider in scope. What might be some of the consequences?

A more market-oriented view might entail modifications to the economic model of associations which would move towards the model of for-profit enterprises. This process might result in a priority given to the more solvent users and clientele to the detriment of the poorer ones. Such a shift in clientele involved by a change in the revenue structure has been documented by Salamon (1995) concerning the United States. Once again, this may widen the gap between associations according to their geographical location since organizations which are located in areas with affluent clientele will have an advantage over the ones whose environment is made up of a poorer population.

A second consequence of this increasing marketization of voluntary associations' activities is the reinforcement of the current competition between them and the for-profit enterprises. On the one hand, the search for resources leads some associations to penetrate activity fields traditionally occupied by for-profit firms. On the other hand, for-profit enterprises enter fields which have long been monopolized by associations such as homecare. Such a competition boosts the so-called professionalization process that French voluntary associations have progressively experienced during the recent decades. This process results particularly in an increasing and expensive need for skilled staff and trained managers. In some cases, the organizational functioning may be affected, especially when managers tend to substitute for board member volunteers as real decision-makers. All these changes may seriously alter the culture of these nonprofit organizations by shifting the emphasis from their previous goals to the quest for resources as an end in itself (Tuckman, 1998; James and Young, 2007).

We also have to consider the incidence of the commercialization process on the other resources of associations, whether financial or not, and in particular on volunteering. Do volunteers always agree with these changes? Are not they “crowded out” by them? Enjolras (2002) finds that commercialization of voluntary sport organizations in Norway does not hinder volunteering. From a study of 67 American nonprofit organizations in human services, Guo (2006) concludes that commercialization makes no contribution to attracting or retaining volunteers but its influence does not appear to be negative. Nevertheless, this important aspect is still little documented in the literature.

The above-mentioned effects of an increase in commercial activities of French voluntary associations are presented in this paper in a conjectural way. The validity of these hypotheses deserves further examination from appropriate data. In addition, it should not be forgotten that the associational world is very disparate. For that reason, the consequences of changes in public support have to be approached by taking into account this organizational heterogeneity.

3.2. Different perspectives according to the type of associations

There are, in fact, several economic models of voluntary associations. From the 2005 CES-CNRS Survey, we suggest distinguishing four models. The first model (henceforth called model 1) is made up of small associations which are only member-serving organizations. They belong to the recreational fields of activity such sport, leisure and culture and they are staffed only by volunteers. This model covers the majority of French associations (around 55 percent) and it mobilizes almost half the total volume of volunteer work but only 12 percent of the aggregate financial resources of the association sector. The economic model of these associations is based on volunteering, membership dues and some support of whatever nature, financial (subsidies) or in-kind (equipment, material) provided by the communes.

The second model (model 2) is constituted by small associations whose activity has an important activist aspect. Their fields of activity are various: defense of rights and causes, tenants’ or property-owners’ defense, defense of the environment, parent associations and so on. This model covers more than a quarter of French voluntary associations (28 percent) and it mobilizes the same share of the total volume of volunteer work. Like model 1, this model rests on membership dues, volunteering, and sometimes financial gifts but also some receipts from sales of goods or services.

These two models are not really concerned by the changes in relations with the public authorities except if the in-kind public support is affected, in which case the future of

concerned associations may be endangered if they lose for instance their freely provided headquarters or, in sport, their training halls. Regarding these first two models, the concerns of the organizations' boards relate rather to recruitment and retentions of members in the context of a stronger competition between associations in this respect. Indeed, the number of associations has substantially increased during the last decade while the population's rate of participation in these organizations has remained rather steady at around 45 percent of people over 17 years of age (Prouteau and Wolff, 2012)¹³. Another question, related to the previous one, has to do with the difficulty in finding and retaining volunteers who have the required skills and who agree to take on responsibilities as board members or executive committee members (president, treasurer or secretary). Finally, in the associations pertaining to these two models, problems may arise from conflicts between members or volunteers.

The last two models are made up of organizations which have employees. The third model (model 3) covers large organizations which provide services to the public. They have strong relationships with public authorities, particularly through public service delegation contracts. They are present in health, social service and education fields but also in sport as well as cultural ones. These organizations are, among others, hospitals, medical-social establishments, institutions dedicated to the protection of children and adolescents, establishments which accommodate handicapped persons, associations providing homecare services, nurseries, organizations managing homes for young workers, associations devoted to integration into the workplace, associations managing theaters or setting up concerts or shows and large sport and culture associations which have a strong partnership with state or sub-national government. In some cases, these associations were created at the instigation of public authorities. The number of organizations concerned by this model is restricted (from 6 to 7 percent of all voluntary associations) but their economic weight is very important. Their resources represent around 70 percent of the associational sector's resources. They are financially dependent on public funding which constitutes the majority of their revenue but fees are a non-negligible source of complementary income. This funding is principally provided by the central State, social security (through third-party payments) and the departments. These associations mobilize the great majority of the labor force of the associational sector. With rare exceptions, volunteer work is limited to the presence on boards.

¹³ Tchernonog (2007) finds that the number of French voluntary associations has increased by around 25 percent from 1999 to 2005.

Of course, model 3 is not immune to the change in the financial relations with public authorities. Nevertheless, from our point of view, it is not the most threatened. The associations which pertain to this model may have a relatively high stature, at least at the local level, and their economic role is sometimes significant, particularly in areas poorly developed where the human resources mobilized by one or two nonprofit organizations (such as a hospital or a medical-social establishment) represent a noticeable share of local employment. In addition, the relationship between these associations and public authorities is a relationship of mutual dependence because if the former are largely funded by the latter, the latter need the former to provide important services to the public. Consequently, it is difficult for the different levels of government to lose interest in this type of association. This is not to say that model 3 is not affected by the changes in public support. Some organizations may be seriously destabilized. However, these changes are not necessarily the most worrying problems for them. Indeed, they meet with other difficulties such as:

- competition with for-profit enterprises which enter their traditionally favorite fields;
- changes in laws and regulation concerning the conditions to which their activities are subject;
- difficulties in defining a pricing system which combine social missions and economic effectiveness;
- difficulties in recruiting and retaining employees with required skills;
- inadequacy of management tools and problems of governance.

The fourth economic model refers to associations which are larger than those belonging to models 1 and 2 but markedly smaller than those described by model 3. This last model is a mixed one made up of voluntary associations that were generally created by citizens and then, subsequently, were supported by public authorities. They belong to various fields of activity. They are more particularly oriented towards sport, culture and leisure activities, but this model also covers small or medium-sized associations which are dedicated to social action or management of economic activities such as transport or canteens. They represent from 7 to 8 percent of total associations and around 13 percent of the associational sector's revenue. This model is based on a complex and precarious mix of financial resources made up of membership dues, donations, fees and other commercial receipts, public subsidies and contracts. Human resources are mixed too with both employees and volunteers. The job quality is often low: there are many part-time jobs, a high share of fixed-term contracts and so on.

These associations appear as unstable organizations which frequently have cash problems and whose existence is at the mercy of any unforeseen event such as a decrease in a source of revenue. With respect to their marketable services, they have to cope with strong competition from for-profit enterprises. This competitive environment requires a strengthening of a cost-expensive professionalization process. These associations are the most vulnerable to a lack of public support, all the more so as they have to cope with serious and numerous difficulties such as, among others:

- finding and retaining employees having the necessary skills;
- finding and retaining trained volunteers
- finding new volunteer leaders to replace the old ones;
- managing tensions between the founding goals and the marketization of activities;
- adapting to the volatility of the users' demand;
- identifying all the costs entailed by the activities;
- pricing services to offset costs;
- borrowing funds from banks;
- holding financial reserves.

To sum up, trying to anticipate the possible effects of the changes in public support on voluntary associations requires differentiating this wide world that these organizations represent. Our classification suggests that a great majority of associations would be minimally affected by these changes but if they are numerous, their economic weight is insignificant. Large associations which provide services to the public are more concerned by the financial behavior of public institutions. However, the most vulnerable associations are those with employees of small and medium size that have many problems.

4. Conclusion

In this paper, we have paid attention to the public funding for French voluntary associations which constitute most of the Nonprofit sector in this country. Historically, public authorities are significant providers of financial resources for these organizations. In 2005, around half of the revenue of Nonprofits considered as a whole originated from the public sector. However, for the past several years, associations have experienced important changes concerning the financial relationship with the State and local sub-national governments.

From a quantitative aspect, the financing of associations by public authorities has increased up till the eve of the world economic crisis, but its growth rate has been lower than the growth

rate of GDP and the growth rate of the number of associations. The crisis of public finance have caused the different levels of government to be more parsimonious with respect to their spending and the public funding for associations has been affected by such a situation. In the future, the lack of public funding might continue.

From a qualitative approach, two trends can be observed. The first one consists in a substitution of the sub-national governments for the central one and, in this context, one has witnessed an increasing role of the departments. The second trend is a shift in the nature of public financing which progressively results in a replacement of subsidies by contracts through public procurement.

Such changes in public funding for the French Nonprofit sector lead to an increasing privatization of voluntary associations' resources, which goes hand in hand with more commercial activities. Our paper examines the possible consequences of such developments. We mention in particular: the risk of being instrumentalized by public authorities; a stronger competition between associations and between them and for-profit enterprises for access to public funding and commercial receipts; a widened disparity between associations according to their geographical location; a shift in users with a particular focus on a more affluent clientele.

Nevertheless, the analysis of these consequences requires vigilance and discernment. All nonprofit organizations are not concerned in the same way. We distinguish four groups of associations, each of them referring to an economic model. We argue that the model likely to be especially affected is made up of small and medium-sized associations which have employees and provide services to the public but also sometimes to their members. Their situation is too precariousness to withstand a decline in public funding without damage. However, we have to go further into this classification which, as it stands, is still exploratory and perfectible. Such a deepening of reflection is necessary to better comprehend the nature of the challenges created by a changing relationship between voluntary associations and public funders.

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Box 1

The economic weight of French Foundations

Foundations have long been underdeveloped in France. Archambault et al (1999) provides some explanations for this situation, stressing particularly an old hostility of public authorities towards these organizations. However, such a government attitude has progressively changed and the first specific law on foundations was enacted in 1987. Since the eighties, other laws have allowed the creation of several types of foundations. Today, we can distinguish:

- the “fondation reconnue d’utilité publique” (state-approved foundation or government-recognized public-interest foundation);
- the “fondation d’entreprise” (corporate foundation);
- the “fondation abritée” (sheltered foundation) which does not have an autonomous legal personality but is created under the aegis of another foundation which has a legal personality;
- the “fondation de coopération scientifique” (scientific cooperation foundation);
- the “fondation partenariale” (partnership foundation);
- the “fondation universitaire” (university foundation).

A 2008 law allowed the creation of the “fonds de dotation” (endowment fund) which does not have the legal status of foundation but which is quite similar. Its governance is easier.

Despite these recent public incentives, foundations do not have an important economic weight. In 2007, the total expenditure of French foundations amounted to 3.7 billion euros, which can be compared with the amount of the total budget of associations in that same year, to wit 59.4 billion euros (Fondation de France, 2008; Tchernonog, 2007). However, this economic weight has been substantially increasing since the total expenditure amounted to 4.9 billion euros in 2009 (Fondation de France, 2011). Concerning the resources of foundations, the share of private donations and enterprise sponsorship is 28 percent, the share of public subsidies is 11 percent, the share of third-party payments (social security) is 37 percent and the rest is made up of investment income and other income. It is interesting to notice that almost half of the resources (precisely 48 percent) are of public origin (in summing up subsidies and third-party payments).

Box 2**The different levels of government in France**

For a very long time, France has epitomized a centralized system of government and administration. However, this country has experienced a gradual decentralization process which began in the Nineteenth Century (Edwards and Hupe, 2000) and which has intensified during the 30 last years. This intensification was initiated by the 1983 laws (Gaston Deferre Laws) and reinforced by the 2004 law.

Below the Central State, there are several levels of sub-national governments. Each of them has an elected assembly (councils) and a chief executive who is an elected official.

These three levels of government are: the commune (municipality), the department and the region. There were 36,570 communes in metropolitan France in 2005. Many of them are very small since more than 27,000 have less than 1,000 inhabitants. In each commune, decisions are made by the “municipal council” which is an elected assembly. Its members (the municipal councilors) elect the mayor who is the chief executive of this assembly.

There are 96 departments in metropolitan France. The assembly which makes decisions is the “general council” whose members (“general councilors”) elect a president as chief executive.

Finally, there are 22 regions in metropolitan France. The deliberative body (decision making assembly) is the “regional council” whose members elect the president.

In addition, particularly with the 1992 and 1999 laws, the Central government has encouraged the communes to build cooperation structures to assume functions of common interest. An increasing number of such structures levy their own taxes. In our paper, public funding from these inter-municipal structures has been gathered together with the support from the communes.

The decentralization laws have transferred powers to these sub-national governments. The distribution of powers between them does not exclude the fact that some missions, such as transports or education, involve several levels. In addition, local governments may assume missions beyond the functions which are assigned to them. In practice, the communes have a wide spectrum of missions: sport, culture, leisure but also town planning, social action, environment, transport, waste collection and treatment, public safety... The functions of the department are also plural but the most important refers to social action and assistance. The regions have responsibilities in domains such as economic development, vocational training and also railway transport.

Table 1. Revenue structure of French voluntary associations in 2005 (%)

Revenue Sources	Share of each type in total resources
Private receipts	49.2
Membership dues	<i>12.1</i>
Gifts and sponsorship	<i>4.9</i>
Fees and other commercial resources of private origin	<i>32.2</i>
Public funding	50.8
Subsidies and grants	<i>34.3</i>
Contracts	<i>16.5</i>
Total	100.0

Sources: CNRS-CES Survey 2005-2006

Table 2. Origins of resources according to the type of voluntary associations (%)

Origin of resources	Associations without paid employees	Associations with paid employees	All associations
Private	73.5 <i>27.3</i>	43.8 <i>72.7</i>	49.2 <i>100.0</i>
Public	26.5 <i>9.6</i>	56.2 <i>90.4</i>	50.8 <i>100.0</i>
Total	100.0 <i>18.3</i>	100.0 <i>81.7</i>	100.0 <i>100.0</i>

Source: CNRS-CES Survey 2005-2006

Note: the numbers in bold represent the distribution of resources for each type of associations. For instance, public funding represents 26.5 percent of the total resources of voluntary associations without paid employees. The numbers in italic represent the distribution of each type of resources among the two types of associations. For instance, 9.6 percent of public funding is received by the voluntary associations which have no paid employees.

Table 3. Origins of voluntary associations' resources according to the fields of activity (%)

Field of activity	Total private resources	Type of private resources			Total public funding	Overall resources	Resources of each activity field (% of total)
		Membership dues	Gifts and sponsorship	Fees			
Humanitarian aid	59.2	<i>2.0</i>	<i>25.6</i>	<i>31.6</i>	40.8	100.0	4.5
Social action and health	33.2	<i>2.6</i>	<i>3.8</i>	<i>26.8</i>	66.8	100.0	36.2
Defense of causes and rights	61.2	<i>23.8</i>	<i>7.0</i>	<i>30.4</i>	38.8	100.0	4.4
Education, training, integration into the workplace	52.4	<i>3.6</i>	<i>2.1</i>	<i>46.7</i>	47.6	100.0	15.0
Sport, hunting and fishing	66.7	<i>37.8</i>	<i>6.0</i>	<i>22.9</i>	33.3	100.0	14.8
Culture	52.7	<i>16.8</i>	<i>5.2</i>	<i>30.7</i>	47.3	100.0	9.3
Leisure and social life	63.7	<i>18.1</i>	<i>1.7</i>	<i>43.9</i>	36.3	100.0	8.9
Defense of economic interests	51.5	<i>10.8</i>	<i>1.5</i>	<i>39.2</i>	48.5	100.0	6.4
Other	75.4	<i>10.6</i>	<i>8.9</i>	<i>55.9</i>	24.6	100.0	0.5
Total	49.2	<i>12.1</i>	<i>4.9</i>	<i>32.2</i>	50.8	100.0	100.0

Source: CNRS-CES Survey 2005-2006

Table 4. Distribution of total public financing according to the activity fields of voluntary associations

Activity field	Share of each field in overall public financing of associations
Humanitarian aid	4%
Social action and health	48%
Defense of causes and rights	3%
Education, training, integration into the workplace	13%
Sport, hunting and fishing	10%
Culture	9%
Leisure and social life	7%
Defense of economic interests	6%
Other	-
Total	100%

Source: CNRS-CES Survey 2005-2006

Table 5. Public financing of voluntary associations according to the levels of public authorities (%)

Level of public authorities	Associations without paid employees	Associations with paid employees	All associations
Communes	67.4 <i>23.2</i>	23.6 <i>76.8</i>	27.8 <i>100.0</i>
Departments	12.9 <i>6.3</i>	20.4 <i>93.7</i>	19.7 <i>100.0</i>
Regions	5.0 <i>6.9</i>	7.2 <i>93.1</i>	7.0 <i>100.0</i>
Central State	4.7 <i>1.9</i>	26.2 <i>98.1</i>	24.1 <i>100.0</i>
European Union	0.6 <i>3.4</i>	1.9 <i>96.6</i>	1.8 <i>100.0</i>
Public Social Security	2.3 <i>1.6</i>	15.0 <i>98.4</i>	13.7 <i>100.0</i>
Other public funding	7.1 <i>11.6</i>	5.7 <i>88.4</i>	5.9 <i>100.0</i>
Total	100.0 <i>9.6</i>	100.0 <i>90.4</i>	100.0 <i>100.0</i>

Source: CNRS-CES Survey 2005-2006

Note: the numbers in bold represent the share of public funding from each level of public authorities in total public funding received by voluntary associations. For instance, funding from Communes represents 67.4 percent of the total public resources of voluntary associations without paid employees. The numbers in italic represent the share of each type of associations in the funding from each level of public authorities. For instance, 23.2 percent of funding from communes is received by the voluntary associations which have no paid employees.

Table 6. Allocation of the financial support from the different levels of public authorities according to the activity fields of voluntary associations (%)

Level of public authorities	Communes	Departments	Regions	Central State	Europe	Social Security	Others	Total
Activity field								
Humanitarian aid	2%	6%	2%	5%	5%	3%	3%	4%
Social action and health	28%	63%	22%	53%	30%	79%	43%	48%
Defense of causes and rights	2%	2%	3%	3%	3%	6%	3%	3%
Education, training, integration into the workplace	6%	11%	27%	21%	45%	4%	17%	13%
Sport, hunting and fishing	21%	7%	6%	5%	1%	1%	10%	10%
Culture	15%	5%	20%	7%	3%	1%	8%	9%
Leisure and social life	16%	2%	2%	3%	3%	3%	5%	7%
Defense of economic interests	9%	3%	18%	2%	10%	1%	10%	6%
Other	1%	1%	-	1%	-	2%	1%	-
Total	100%	100%	100%	100%	100%	100%	100%	100%

Source: Tchernonog (2007) from CNRS-CES Survey 2005-2006

Table 7. Sources of public funding for voluntary associations according to their fields of activity (%)

Field of activity	Total public financing	Level of public authorities							Total private resources	Total resources
		Communes	Departments	Regions	Central State	European Union	Social Security	Other		
Humanitarian aid	40.8	6.0	13.6	1.2	13.1	0.9	3.9	2.1	59.2	100.0
Social action and health	66.8	10.7	17.0	2.1	17.7	0.7	15.0	3.5	33.2	100.0
Defense of causes and rights	38.8	5.9	5.6	2.4	10.0	0.6	12.0	2.3	61.2	100.0
Education, training, integration into the workplace	47.6	5.7	7.8	6.9	18.6	2.9	2.1	3.6	52.4	100.0
Sport, hunting and fishing	33.3	20.4	4.7	1.5	4.0	0.1	0.6	2.1	66.7	100.0
Culture	47.3	22.1	5.5	7.0	8.9	0.2	1.0	2.5	52.7	100.0
Leisure and social life	36.3	24.9	2.1	0.8	4.3	0.3	2.2	1.6	63.7	100.0
Defense of economic interests	48.5	21.2	5.3	10.4	3.8	1.5	1.6	4.7	51.5	100.0
Other	24.6	9.3	3.5	1.3	5.8	0.0	3.8	1.0	75.4	100.0
Total	50.8	14.1	10.0	3.5	12.3	0.9	7.0	3.0	49.2	100.0

Source: Tchernonog (2007) from CNRS-CES Survey 2005-2006

Table 8. Breakdown of associations' resources according to their origins from 1990 to 2005 (%)

Origins of resources	Year	1990	1999	2005
Private		55.9	46.3	49.2
Public		44.1	53.7	50.8
Total		100.0	100.0	100.0

Sources: LES-CNRS Survey 1990, Matisse-LES CNRS Survey 1999, CNRS-CES Survey 2005-2006

Table 9. Growth rates of association's resources from 1999 to 2005 (%)

Type of resources	Average annual growth rate
Private receipts	3.1
Membership dues	5.5
Gifts and sponsorship	1.1
Fees and other commercial resources of private origin	2.6
Public funding	1.1
Total	2.1
Other indicators	
Number of associations	3.8
GDP constant prices (2005)	1.9

Sources: Matisse-LES CNRS Survey 1999, CNRS-CES Survey 2005-2006

Table 10. Percentage of voluntary associations receiving public financing according to the different levels of government

Level of Government	1999			2005		
	Associations without paid employees	Associations with paid employees	All associations	Associations without paid employees	Associations with paid employees	All associations
Commune	58%	74%	61%	58%	74%	63%
Department	12%	43%	17%	17%	49%	22%
Region	3%	17%	5%	4%	18%	6%
Central State	7%	47%	14%	5%	37%	10%
Public Social Security	1%	15%	3%	2%	19%	5%
European Union	-	3%	1%	-	6%	1%

Sources: Matisse-LES CNRS Survey 1999, CNRS-CES Survey 2005-2006

Table 11. Changes in public funding from 1999 to 2005 according to the level of government (%). Constant price (2005).

Level of government	Mean annual growth rate	Share of each level of government in public support (2005)
Communes	0.8	27.8%
Departments	3.3	19.7%
Regions	5.6	7.0%
Central State	-1.3	24.1%
Public Social Security	-1.5	13.7%
European Union	-2.4	1.8%
Others	14.4	5.9%
Total	1.1	100.0%

Sources: Matisse-LES CNRS Survey 1999, CNRS-CES Survey 2005-2006

Table 12. Change in the department funding for voluntary associations from 2009 to 2010 according some fields of activity

Fields of activity	Subsidies		Contracts		Total	
	Growth rate from 2009 to 2010	Percentage of total subsidies (2010)	Growth rate from 2009 to 2010	Percentage of total contracts (2010)	Growth rate from 2009 to 2010	Percentage of total financing (2010)
Social action	-10.0%	31.5 %	3.7%	93.2%	2.6%	82.0%
Culture, sport, leisure, social life, the young	-1.8%	22.2%	-10.9%	0.5%	-2.7%	4.5%
Culture	-6.4%	11.9%	-15.4%	0.3%	-7.3%	2.4%
Sport	7.7%	9.0%	-4.3%	0.2%	6.4%	1.8%
Leisure – the Young	-20.3%	1.2%	-0.9%	-	-17.6%	0.3%
Others	-3.7%	46.3%	-4.9%	6.3%	-4.2%	13.5%
Total	-5.4%	100.0%	3.0%	100.0%	1.4%	100.0%

Source: CNRS-CES Survey 2011-2012 for The Foundation of Crédit Coopératif

Table 13. The financial difficulties of voluntary associations during the recent economic crisis

Field of activity	Percentage of voluntary associations having drawn on their reserve funds to cope with the economic crisis
Humanitarian aid	18
Social action	26
Health	22
Defense of causes and rights	14
Education	15
Training, integration into the workplace	28
Hunting and fishing	13
Sport	20
Culture	15
Leisure and social life	12
Economy and local development	17
Others	10
Total	16

Source: CNRS-CES Survey 2012-2012

Table 14. Breakdown of voluntary associations according to their growth rate of revenue from 2009 to 2010 – Provisional results

Growth rate of revenue	Percentage of voluntary associations
Reduction larger than 5%	24%
Reduction smaller than 5%	28%
Increase smaller than 5%	9%
Increase from 5% to 20%	19%
Increase from 20% to 50%	10%
Increase larger than 50%	10%
Total	100%

Source: CNRS-CES Survey 2011-2012