



Africa Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY



WOMEN AND PHILANTHROPY IN BURKINA FASO

APN, 2023.



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LIST OF ABBREVIATIONS AND ACRONYMS

ABF	:	Burkinabe Fundraising Association
AdC	:	Swiss Catholic Lenten Fund
AGR	:	Income-generating activities
AKOFED	:	Association Kogzanga Féminin pour le Développement
AM	:	Manegdbzanga Association
AMU	:	Universal health insurance
APIL	:	Association for the Promotion of Local Initiatives
CSA	:	Civil Society Actors
ASMADE	:	Association Songui Manégré/Aide au Développement Endogène
THIS	:	Internal savings and loan communities
CEFORE	:	Business Formality Centre
CoP	:	Community of Practice
CREDO	:	Christian Relief and Development Organization
DGLPAP	:	Directorate General of Public Liberties and Political Affairs
FAARF	:	Fonds d'Appui aux Activités Rémunératrices des Femmes
FCG	:	Gender Pooled Fund
GFCF	:	Global Fund for Community Foundations
IPBF	:	Panaretugri Women's Welfare Initiative
OCADES	:	Catholic Organisation for Economic and Social Development
OHADA	:	Organisation for the Harmonisation of Business Law in Africa
NGO	:	Non-governmental organisation
CSO	:	Civil Society Organisation
PNVB	:	National Volunteer Programme
SFD	:	Decentralised financial services
VSLA	:	Village Savings and Loans Association

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1. BACKGROUND AND RATIONALE

1.1 Background

Philanthropy is an approach based on love of neighbour. It is defined as charitable work undertaken by one or more persons who seek to improve the social situation of their fellow human beings through donations in cash and/or in kind. Philanthropy aims to promote the quality of life of humanity. It is carried out in a variety of activities, incorporating the concept of charity and requiring voluntary action for the benefit of others. The concept of philanthropy is not limited to giving money, but can be extended to other aspects of personal resources. This practice of philanthropy is an opportunity to improve the quality of life. Philanthropy is a human experience that has been practised for a long time and has a cultural basis. It is in itself a culture of altruism - it involves devotion to others or to humanity. It requires compassion and generosity. It implies individual dispositions to give. Based on social mutual aid, philanthropy seems to respond to a law of nature: "We must help each other, it is the law of nature", as La Fontaine would say. Thus caricatured, it is the strong who pulls the weak, the rich who helps the poor.

Women in philanthropy are a key feature of African philanthropy, as they go beyond financial support. They are also often willing to offer their time and expertise. In *Women and Philanthropy: inspiring women, inspired giving* (Philanthropy UK, 2008), it is also stated that the impact of women in philanthropy generally differs from that of their male counterparts because of their willingness to tackle more 'difficult' issues; those that are less likely to be quantifiable, for example, or those that affect individuals on the margins of society.

Women are donors and philanthropists, but traditional development activities largely ignore their interests and patterns of philanthropic giving. Their participation is minimal and barely documented. Moreover, they tend not to rely on the buzz of the times when deciding which causes to champion and are therefore likely to have a more real impact. Despite this, the representation of women in philanthropy remains minimal or superficial in nature.

1.2 Rationale

Africa has always had a strong tradition of philanthropy marked by solidarity and the desire to share and care for one another. Yet the growing involvement and influence of women in philanthropy has been largely unrecognised. The impact of women's philanthropic giving patterns is under-represented in statistics that reflect the way wealth is allocated in African communities. Research has revealed that an increasing number of women in rural and urban areas is engaging in various forms of philanthropy. But what is the impact? The needs, challenges and opportunities for improving the operating and policy environment for women in philanthropy are still unknown.

However, today women are taking on leadership roles and changing the face of traditional philanthropic giving in African countries. Historically, older men have always made philanthropic donations - this is changing as more and more women are in control of the money. Women's philanthropic giving preferences reflect their upbringing and the societal conditioning they have experienced throughout their lives. Women's philanthropic motivations, or values, are the product of socialisation and a collective female history that is very different from that of men.

To better understand the role and place of women in philanthropy, the Africa Philanthropy Network (APN) in collaboration with the ABF in the framework of the Giving for Change (GfC) programme, funded by the Dutch

Ministry of Foreign Affairs (MFA), commissioned this study in order to obtain reliable and evidence-based data on the subject.

2. THE OBJECTIVE OF THE STUDY

APN's main objective for this project is "to increase understanding and amplify the role of women as potential actors in community philanthropy by conducting a study in Burkina Faso in 2022." More specifically, the study should address three main issues:

- i. Develop and organize key definitions and criteria for identifying women-led organizations and women philanthropists based on current literature and the national context;
- ii. Identify women-led organizations and women's businesses/investments representing the diversity of key population groups in Burkina Faso and document their good practices, values, needs, challenges and opportunities for effective participation of women in African philanthropy;
- iii. Analyse the state of the enabling environment (both legal and fiscal) that affects women-led organisations and women's businesses/investments;
- iv. Develop a roadmap that includes recommendations, potential partnerships and implementation strategies for co-creation actions to harness women-led philanthropy in Burkina Faso.

3. METHODOLOGY

The aim of this research is to gain a better understanding of the issues surrounding philanthropy in Burkina Faso, focusing on the experiences and views of all the participants in the study. This descriptive research method focuses on interpretations, experiences and their meanings, as it is not about testing theories, but about understanding the issue of women's philanthropy from collected interpretations, testimonies or opinions.

To do this, the study looked at both non-profit organisations (NGOs and associations) and for-profit organisations run by women to identify their needs, obstacles, values, good practices, challenges and opportunities for philanthropic action. Thus, both targets were studied simultaneously in order to have the same sample size and to highlight similarities and/or complementarities.

3.1 Steps of the Methodology

For the realisation of the present study, a methodological approach in three (03) phases described below was adopted: (i) The preparatory phase, (ii) The field phase, and (iii) Report writing

i. Preparatory phase

The preparatory phase allowed for the organisation of a scoping meeting with the client, documentary research and the design of collection tools.

Scoping meeting with the sponsor and the steering committee

A working session with the sponsor helped to:

- Clarify the terms of reference of the mission;
- Plan the consultation ;
- Identify the key players to be met and the relevant documentation;
- Agree on a methodology, data collection, and analysis tools and;
- Develop a clear timeline for the mission.

This step was important because the amendments and contributions of the steering committee helped to improve the quality of the data sought.

Desk research

The documentary research consisted of the consultant team deepening its understanding of the subject of the study through the collection of secondary data. To do this, they used all the basic documents made available to them by the sponsor, in particular the various reports of the baseline study on philanthropy in Burkina Faso carried out in 2020 and 2022 under the direction of the IPBF. This literature review helped to prepare and improve the tools for collecting additional information in the field.

In addition, research was carried out with organisations specialising in gender issues, resource mobilisation and philanthropic practices to assess the issue and obtain reliable data. All available national and African documentation was used to capitalise on successful experiences and to draw on lessons learned to refine the analyses in this study.

In sum, the documentary resources used to analyse the level of implementation in order to orient the content of the data collection tools with a view to verifying and deepening the preliminary information were based on documents and study reports produced by the following structures

- the Ministry of Women, National Solidarity, Family and Humanitarian Action of Burkina Faso, including studies and/or reports of the national solidarity fund;
- The Global Fund for Community Foundations and the Foundation for Just Society;
- the report of the baseline study for the development of community philanthropy in Burkina carried out in 2020 and commissioned by a consortium of organisations (IPBF, ADEP, AMF and ACCED);
- the report of the study on traditional and cultural philanthropy in Burkina Faso validated on 01 April 2022 and commissioned by ABF under the direction of IPBF;
- the report of the synthesis study of existing assessments of the legal environment for civil society actors, including philanthropic support organisations in Burkina Faso, carried out in July 2021 and commissioned by ABF and its partner APN;
- etc.

Tools and techniques for collecting data from different targets

The data collected from the two main targets, namely non-profit and for-profit organisations run by women, is both qualitative and quantitative. The same interview guide was designed for both targets in order to collect the necessary data to better understand the study.

Sample size

The sampling for this research was targeted, i.e. non-random, as it took into account the selection criteria of the targets and especially their availability to participate in the interviews.

As this was qualitative research on women's philanthropy, and given budgetary constraints, data was collected from 15 non-profit organisations (NGOs and associations) and 15 for-profit organisations run by women. Thus,

the sample size remained the same for each of the targets in order to facilitate comparative analysis of their lived realities.

Identification and selection of study targets

This research work on philanthropy and women focused on two main targets, namely non-profit organisations and for-profit organisations run by women. Thus, for the selection of organisations, the following criteria were used:

a) Selection criteria for women-led non-profit organisations (NGOs and associations).

- Be a duly registered women's rights organisation with at least 3 years of existence in Burkina Faso and whose bodies function properly;
- The first person in charge must necessarily be a woman;
- Be directly or indirectly involved in a philanthropic action related to women.

b) Selection criteria for for-profit organisations (private companies) run by women.

- Have a company duly registered in the trade and personal property credit register at CEFORE for at least 3 years;
- The company must be owned by a woman;
- Have already carried out a philanthropic action related to women or be interested in the issue.

For the selection of non-profit organisations, a database of the Ministry of Territorial Administration and Decentralisation was used. For women-owned for-profit organisations, a database available at the Chamber of Commerce and Industry of Burkina Faso was used.

ii. [The field phase](#)

The collection phase consisted of collecting data from the two main targets of the study, namely

- NGOs and associations led by women working for women's rights;
- companies or firms run by women in the private sector.

In addition, using data collection tools and techniques, the study addressed the following points for the two targets listed in the table below

Actors involved	Data collection technique	Themes	Type of tools
Women's rights NGOs and associations 15 organisations	Individual interview	<ul style="list-style-type: none"> • Intervention areas and strategies • Values defended • Experienced philanthropic practices / Limitations • Targets affected / areas of intervention • Resource mobilisation strategy and capacity • Resource management mechanisms 	Investigation Guide
Women's businesses 15 women entrepreneurs	Individual interview	<ul style="list-style-type: none"> • Accountability • Lessons Learned / Good Practice • Difficulties encountered • Opportunities / Challenges 	Interview guide

The same questionnaire was designed for both main targets and administration was done directly face-to-face and online by the consultant team. However, due to the availability of some respondents and some last-minute changes, an interviewer was used to administer part of the questionnaire.

Analysis of the data collected and production of the study report

The data collected in the field was analysed and classified by sub-themes according to the objectives grouped under the research question. They were then divided into categories of responses with similar characteristics and analysed to obtain an in-depth diagnosis of women's philanthropy in Burkina Faso. Thus, an analysis grid was established and a qualitative data processing software, namely Nudist, was used.

Once the analysis was completed, the overall draft report of the study was produced and submitted to the sponsor for reading and amendment.

3.2 Limitations of the Study

The main difficulty encountered was the availability of the initial leaders of the non-profit and for-profit organisations to participate in the study. Thus, given the time available to carry out the study, some of the organisations that were initially identified were eventually replaced by others where the leaders were available. In addition, it is important to note that the valuation of assets as well as the spending habits of the respondents could not be taken into account in the framework of this study, since these elements were not taken into account in the questionnaire. However, a classification of companies according to size (small, medium, large) and according to turnover or budget was made.

4 THE STATE OF PLAY OF WOMEN'S EFFECTIVE PARTICIPATION IN AFRICAN PHILANTHROPY

Women's philanthropy, which has always been very important, has remained invisible for a long time. Certainly, the lack of research on women's philanthropy has contributed to its lack of awareness and invisibility. In this section, the study highlights the different good practices of women's philanthropy in non-profit and for-profit organisations and the barriers to their participation. In addition, it looks at the actual need and values of women before exploring the opportunities for women's participation in African philanthropy.

4.1 Good practice in women's philanthropy

In Burkina Faso, women's organisations engage in various philanthropic initiatives. They lead the vulnerable populations that are the main targets of their interventions to mobilise local and external resources in order to respond to the challenges they face, particularly those related to their empowerment. In this sense, several forms of solidarity exist with a view to empowering women. This study has focused on the main ones, which are explained below.

4.2 Community microfinance and informal financial services

Informal financial services are traditional savings mobilisation and credit granting practices that are not regulated by the state through legal texts. Within the framework of this study, several practices were identified, namely tontine, gold bullion, sale of goods on credit, supplier credit and savings and credit groups.

The tontine

Tontines are traditional associations of clan members, family members, neighbours or individuals who decide to pool goods or services for the benefit of everyone in turn.

Much more than a grouping of women, tontines are a complete substitute for bank savings. It is a kind of female solidarity that has been extended to the male population. It is a form of mutual aid based on mutual trust.

All the women's associations surveyed in this study practice or have already practiced this form of solidarity. Speaking about the forms of philanthropy, Mrs. BATIONO Rose Chantal of the Wendin Yida association, said: *"There are the tontines that many women do. There are also tontines in equipment, for example kitchen equipment.... And it works very well....But now, you have to be careful because there are some people who do these tontines who are not serious because they can run away with your money.*

It is also important to note that this tontine is becoming increasingly popular nowadays, as it is even practiced online via social networks such as Facebook, WhatsApp and Instagram.

The Golden Bull

Unlike the tontine, the gold bullion is a savings practice that is generally carried out on a daily basis according to the amount defined by the saver. In fact, individual collectors meet their "clients" at their homes or places of business to collect their savings, and at the time of disbursement, they are paid a commission. More concretely, the client undertakes to save a sum defined in advance at regular intervals, generally on a daily basis, over a given period (usually 30 days), at the end of which the total of thirty (30) days of savings is returned. Quite often, the savings of the thirty-first day remain with the collector.

Like the previous practice, it also involves risks; hence the need to regulate it in order to avoid harm to those who engage in it.

Supplier credit

It is a credit generally granted on the basis of a relationship of trust between the client and its supplier. In simple terms, if a woman in the pastry business, for example, wishes to strengthen her working capital, but does not have the necessary means, she can request the services of a supplier with whom she has built a relationship of trust. A supplier delivers the necessary products (e.g sack of wheat, sugar, etc.) on credit, which she will pay as she goes along (from a few days to a month in general) with or without interest. Generally, this type of informal credit allows for easy financing of working capital. However, the only fundamental rule for the relationship to be sustainable is the respect of commitments and permanent communication. The working capital credit granted by some suppliers can also be extended to equipment credit depending on the needs expressed and the terms of payment agreed upon. In many localities in Burkina Faso, these informal credit practices exist with some variations from one area to another.

Savings and credit groups or VCAs (village savings and credit associations)

Savings and credit groups are informal groups that were first supported by international NGOs such as PLAN INTERNATIONAL, CRS, OCADES, Freedom From Hunger, Swisscontact, etc., and then rolled out by local NGOs and associations. These groups have made an important contribution to extending financial services to low-income consumers in rural areas. They offer low-cost financial services to their members, based on the principle of pooling funds. The core is usually a savings group system, expanded to include short-term loans from accumulated group savings, and in some cases a 'social fund' that provides a simple insurance scheme. They represent a semi-formal extension of the 'tontines' that have traditionally existed in many villages. These

groups thus play a key role in meeting the needs of men and women who wish to access financial services to manage household cash flow, cope with life events, or invest in activities to generate limited income. The main systems supported by these NGOs are the Village Savings and Loans Association (VSLA) for Plan Burkina, the Savings and Internal Credit Communities (CECI) of CRS and the Mara Panga for Swiss-contact.

Risks related to informal savings collection

While it is recognised that informal savings collection encourages a savings culture among the population, it does carry risks. The most frequent risks are

- i. *Risks of misappropriation of the funds collected for other purposes:* the most frequent cases are the disappearance of the collector for various reasons (death or flight of the collector). This case prevents the collector from fulfilling his or her commitments, i.e., returning the sums collected to the saver.
- ii. *The risk of losing money: collectors* living in insecure areas may often be targeted by bandits who rob them of the money collected.
- iii. *Risks of embezzlement by the spouse:* With regard to the security of the funds collected, it should be noted that at the beginning of the practice of Cauri d'or in the 2000s, some collectors (mostly women) very often handed over some or all of the funds collected to their spouses. In view of the cases of embezzlement encountered, the funds are generally deposited in a savings account within an MFI or bank but opened in the collector's name.

No one can ignore the economic role of tontines or gold cauri for low-income people. However, the risks involved are great. The State must protect these savers against the risks they are exposed to by using savings collectors in the markets and by encouraging MFIs to offer products adapted to this category of savers. Some MFIs have understood this, given the market niche that it represents; they are therefore increasingly offering similar services in order to get closer to their clients.

4.3 The solidarity gourd, a popular savings system for change

Objective

The calabash of solidarity is a voluntary emanation of people, living together and trusting each other. It is expressed in concrete gestures of solidarity and is symbolised by a calabash, which embodies the social values of abundance and expansion like the fruit from which it comes. The aim is to strengthen solidarity, reduce inequalities, and protect against all forms of usury. The targets are disadvantaged populations, especially women living in rural and peri-urban areas

Operating principles

The solidarity calabashes operate based on internal rules drawn up by the members. They meet periodically and put their hands in the gourd. This gesture is called Voluntary and Anonymous Contribution (VAS), which respects confidentiality. No one knows what the other has put in the calabash, so they cannot appreciate the contribution of others. At the end of the meeting, the contents of the calabash are poured into the middle of the square.

In addition to the TAAs collected, the fund receives contributions or donations in kind, which are kept in a common place (e.g. community granary) for redistribution in the form of interest-free loans. The amounts collected in the calabash are used primarily to address emergency problems (health, education and food). Depending on the amounts collected and the opportunities for resources in the community, the facilitator accompanies the fund in an economic activity to produce a good or a service directly used by the members. This is called the self-financing mechanism (SFM).

The loans granted by the solidarity fund are confidential and interest-free. However, 1/3 of the calabash fund is always kept for emergencies.

Technical and implementation partners in Burkina

The solidarity gourd is an approach that was developed by the Swiss NGO Action de Carême (AdC) in Senegal before it was implemented in Burkina Faso in recent years. In Burkina Faso, this approach is implemented by several organisations, the best known being the Association Koglzanga Féminin pour le Développement (AKOFED) and the Association Sougri-Nooma pour le Développement des Initiatives Féminines (ADIF). These two organisations have helped to set up more than 100 solidarity calabashes in Tikaré and Bourzanga (Bam province, Centre-North region).

4.4 Community Health Insurance

Health care in Burkina Faso, especially for vulnerable groups who cannot afford it, can sometimes be very difficult and even perilous. In other words, having access to health services is a luxury for the indigent. Here, the saying "*health has no price but it has a cost*" takes on its full meaning.

Indeed, in Burkina Faso, social protection coverage extends to less than 10% of the total population. This coverage mainly concerns workers in the formal public and private sectors. The rest of the population, with a large component of poor and vulnerable people, does not benefit from any form of social protection. This group is mainly made up of people in the informal sector and in rural areas. In order to meet their basic needs, households have organised themselves to take care of their own health and possibly other types of risks and social events. Community health mutuals are a system of foresight, mutual aid and solidarity, to which the population contributes. They allow people to have better access to health care. Mutual health insurance is a system of management, risk and cost sharing adapted to village communities and the informal sector, which do not have a fixed income.

Thus, many organisations based on solidarity, mutual aid and democracy have been created to provide a form of social protection to populations not covered by the formal social security system. The most successful examples of these types of organisations are the social mutuals. There are several organisations that support mutual health insurance in Burkina Faso, the pioneer and best known being the NGO Association Songui Manégré/Aide au Développement Endogène (ASMADE). This NGO is part of a dynamic of promoting endogenous efforts and fighting against poverty. ASMADE has been working to improve access to basic social services, particularly health services, by promoting mutual health insurance schemes for more than twenty years through the establishment of nearly one hundred such schemes since 2003.

4.5 Establishment of various funds to support women's organisations

i. Gender Mainstreaming Fund (GMF)

The Fonds commun Genre (FCG) created in 2005 is a tool put in place by the Technical and Financial Partners (TFP) in Burkina Faso to support the efforts of national partners working for the promotion and development of gender. Access to funding is through a call for projects. The call for projects is the main project selection mechanism put in place by the FCG. It allows for the selection of implementing partners on the basis of their expertise and in line with the FCG's areas of intervention.

Even if the partners' project implementation strategies suggest that the FCG's interventions are sustainable, this remains rather fragile, as local actors were late in taking ownership of the issues.

After capitalising on all these experiences, a new call for projects launched for the year 2022-2023 made it possible to recruit 17 organisations that will benefit from nearly 2 billion CFA francs to implement high-impact projects to reduce gender inequalities.

ii. Fonds d'Appui aux Activités Rémunératrices des Femmes

The FAARF is a State public institution in the category of National Financing Funds (FNF), created in 1990. Its main mission is to promote women's access to credit. This is done by granting loans to women and training them to better manage their economic activities. For three (03) decades, FAARF has not ceased to support women's economic activities. As of 31 October 2020, it has granted a cumulative amount of one hundred and twenty billion fifty-nine million three hundred and thirty-three thousand nine hundred and thirty-five (120,059,303,935) CFA francs to 2,289,919 Burkinabe women.

FAARF has operationalised the increase in the amount of credit granted to individuals. Thus, the amount of a first credit granted has increased from CFAF 50,000 to CFAF 200,000 for individual clients. For groups/associations, the maximum amount granted has increased from 2 million to 10 million FCFA since January 2020.

The IPBF Pananetugri Fund

It is a fund aimed at supporting the initiatives of women's organisations in nine (09) countries of the French-speaking African sub-region. These are Benin, Burkina Faso, Côte d'Ivoire, Guinea, Mali, Niger, Senegal, Mauritania and Togo.

The Pananetugri Fund is therefore the first young feminist fund in West Africa directed and managed by young girls and women. It is intended to support the organisational and institutional development of young women's groups/organisations for the implementation of innovative and unifying actions for a profound social change in favour of young women's rights. Due to its flexibility, this fund is intended to support organisations of young women who are excluded from traditional sources of financing. It offers an opportunity to create a platform for feminist activities that enable the development, creation and production of leaders who impact their communities through social change and transformation. It also represents an opportunity for donors, remote from our Francophone West African region, to find in this fund, a secure and sustainable mechanism that guarantees the redistribution of resources to local-local girls' and young women's groups/organisations.

Following the call for projects launched in 2020, 20 women's organisations from the nine eligible countries were awarded a grant worth a total of \$125,000 to carry out activities that have a real impact on the lives of their members.

4.6 Volunteering And Voluntary Work

In Burkina Faso, volunteering and voluntary work are forms of philanthropy that are becoming more and more widespread. Volunteering and voluntary work stem from the same desire: the desire to serve the community through a disinterested individual commitment. However, these two situations fall under two distinct statutes that must be clearly differentiated because volunteering is a contractual and exclusive commitment whereas voluntary work does not require any contract.

Volunteering is an integral part of the life of every society and takes many forms, ranging from traditional to modern self-help practices, from community solidarity in times of crisis, to emergency relief, conflict resolution and poverty alleviation.

In Burkina Faso, the law N°031-2007/AN of 29 November 2007 on the institution of a corps of national volunteers in Burkina Faso entrusted the Groupement d'Intérêt Public-Programme National de Volontariat au Burkina Faso (GIP-PNVB) with the mission of enhancing, promoting and developing all forms of voluntary commitment, and structuring and managing the development of national volunteering. From its creation in 2008 to 2019, the GIP-PNVB has mobilised 33,329¹ national volunteers, including nearly 12,000 in 2012, in various development projects for the benefit of local authorities, public administration, associations, NGOs and development associations.

In addition, it is important to note that in all the women's associations and groups, there are many women and young girls who are volunteers and whose activities are unfortunately not always capitalised on as they are not part of a formal framework.

4.7 Fundraising For Emergencies

Beyond the forms and practices of female solidarity, it should be noted that many young Burkinabè women and girls also show a strong impulse of solidarity when disasters, calamities or emergencies (conflicts, pandemics, periods of famine, etc.) occur. This is the case, for example, with the current deterioration in the security context, where many internally displaced persons have been recorded. Very quickly, the impulse of solidarity within the community was manifested and many women's organisations contributed according to their means, either through financial or material aid or by donating their time.

4.8 Organising charity events to raise funds

Charity events are the perfect opportunity to raise more money. Each event, whether small or large, is an opportunity to raise funds to support a noble cause through, for example, the organisation of fairs, tombolas, open days or gala dinners. Many associations in Burkina Faso have already made use of it and the experiences are often very positive or mixed, depending on the organisational arrangements and the type of event.

4.9 Some good philanthropic practices identified among women entrepreneurs

The previous sections have highlighted much of the good philanthropic practice found in community organisations. However, some of the good practices identified among women entrepreneurs are worth commenting on.

The study reveals that all the women entrepreneurs surveyed have already shown solidarity to help vulnerable people or support community or religious initiatives. This is the case, for example, of DIABY Faousiatou of the Laafi fishmonger's who, every month, donates food to the mosque in her neighbourhood. The same is true for TRAORE Kadidjatou of the company Espaces des Elus, which distributes food to the needy at each Ramadan holiday.

Suppose the motive for the donation of these first two examples is guided by religious fibre. In that case, this is not the case for Mrs. KABORE Larissa from Chic Kara who each year makes donations in kind (linen, clothes) to women suffering from obstetric fistulas and also offers gifts to their children. As for Mrs ZOUNDI, she offers food to the Ministry of Women's Affairs for vulnerable women every year.

Amina DIEME of the company VIDA said: *"Every year during the local and solidarity week, we donate 10% of our annual profits to help IDPs. We have also trained the IDPs in fruit and vegetable conservation techniques.*

¹ Data from a 2020 PNVB report on volunteering in Burkina Faso

In addition to this financial or in-kind support, SINKA Aminata of Yelemba d'Afrique offers her time to train women and girls in personal development free of charge each year in order to forge their personality to fight and succeed.

5 BARRIERS AND CHALLENGES TO WOMEN'S PARTICIPATION IN AFRICAN PHILANTHROPY

5.1 Weak Economic Empowerment of Women

Economic empowerment means that young people and women have the capacity to make decisions about the benefits that result from their economic activities, have equitable access to and control over economic resources and opportunities². Economic discrimination against women hinders development in Burkina Faso because it reduces agricultural productivity, labour force potential, and income generation. Indeed, Burkina Faso has a great potential for arable land, but women's poor access to land and natural resources is a recurrent problem that stems from customary rules for the control and management of these resources. Land is generally owned by the family, which reserves only use rights for women, while forests and water points are under the authority of the community and/or men (land chiefs, customary leaders).

In terms of vocational training, women also have very limited access. This can be explained by, among other things, the inadequacy of vocational training structures, women's illiteracy, the high cost of training, the lack of the required level of training (CEP), difficulties in meeting training requirements, and ignorance of the existence of training. There are strong disparities between men and women in access to basic financial services. INSD indicators show that women's access to credit in Burkina Faso is very limited. The rate is estimated at 9.5% and 10.6% in 2009 and 2010 respectively. According to the OECD in 2018, two thirds of people with a bank account are men.

There are large disparities between women's survival entrepreneurship and men's opportunity entrepreneurship as norms and practices that restrict women's access to financial services, the labour market and maintain their dependence on their husbands, reduce their opportunities for entrepreneurship, the size of their businesses and confine them to the informal sector. The multidimensional analysis indicates that discrimination restricting women's access to land, assets, financial services and employment locks them into a vicious circle that does not allow them to fully express their economic potential. Female employment is precarious and vulnerable. This labour force is primarily composed of family workers (35%), providing 80% of the unpaid labour on family farms and businesses. In other cases, women are self-employed in the agricultural sector (25%), trade and crafts (15%). Underemployment mainly affects women (60% of the unemployed) and confirms their dependence on their husbands.

In sum, the main barriers that prevent women and youth from benefiting from economic opportunities in Burkina Faso are difficulties in accessing the productive resources necessary for decent employment or profitable enterprise. Added to this is the lack of participation in decisions related to socio-economic development within the household, community, workplace, or government structures and decision-making bodies, a discriminatory environment, including laws, rules, norms, and social beliefs that do not recognise the rights, skills, and contributions of women and girls. Thus, all these discriminations against women diminish the level of wealth of the country.

² CECI-EUMC. Women's economic empowerment, 2017

5.2 Sexual Harassment

Sexual harassment is a pernicious evil that plagues the professional environment in Burkina Faso. Giving sexual favours to obtain a service is becoming a commonplace occurrence in both the public and private sectors.

During this study, the issue of sexual harassment came up on many lips, especially among women entrepreneurs where 7 out of 15 people mentioned it. Indeed, Aminata DIEME of the company VIDA, with a slightly disillusioned look, said: *"When you ask certain men for services or financial support, they want to force you to have sex in return. It's a shame"*.

GOMBA Azéta of GS Service has experienced the same situation and seems visibly disappointed by the attitude of some men: *"There are some men when you approach them, they do not hesitate to make indecent proposals without any embarrassment"*.

These two examples show that women entrepreneurs, especially the younger ones, always face such attitudes in their daily struggle to take their businesses to the next level. Those who fail to rise to the occasion and decline such pernicious proposals will go through the short haul by undermining their honour for the sake of lowly work.

Although this harassment issue seems to be pronounced among women entrepreneurs, the study also revealed that associations that raise funds experience the same difficulties. Nana Justine of the Association pour l'épanouissement de la jeune fille said: *"Sexual harassment has become a recurrent phenomenon in our milieu so that asking for help from certain men has become difficult. We are often pressured to ask"*.

According to Law No. 51-2015 CNT, anyone who repeatedly imposes on a woman or girl, words or actions with sexual connotations that either violate her dignity because of their degrading or humiliating nature, or create an intimidating, hostile or offensive situation against her, is guilty of sexual harassment. Sexual harassment is punishable by a prison sentence of three months to one year and a fine of three hundred thousand (300,000) to five hundred thousand (500,000) CFA francs or one of these two penalties. Although many efforts have been made, unfortunately, the effectiveness of this law is deplorable, so the subject remains taboo and many women suffer in silence.

5.3 Prejudice And Stereotyping of Women

Prejudice is a negative evaluation of a group or member of that group based on a false generalisation. Stereotypes are beliefs about the characteristics of a person belonging to a group³. For example, saying that *"men make better political or business leaders than women"*, or *"going to university is more important for a man than for a woman"*.

Indeed, it is always the same sad reality that women suffer because the man is positioned at a higher level than the woman, so that this conception is deeply buried in the unconscious. Unfortunately, for example, women's contribution to family income tends to be overlooked because their work is often free or in the form of repetitive services and not products that can be counted together as a clear sign

³ Hilton & Von Hippel, 1996.

of their contribution. As a result, women will be considered less deserving than men when it comes to household distribution.

Mrs. SAWADOGO, the general manager of Firdaous Multi-Service, regularly experiences this situation, especially with her male employees, who always find it difficult to bear the fact that a woman is leading them. As for DIEME Amina of the company VIDA, this is what she experienced: *"My young age posed a problem for those who helped me to set up my company. They considered me a child and thought they could take advantage of me. But they were wrong.*

In view of the amplification of this type of prejudice, some analysts have labelled it 'male bias', i.e. a prejudice that works in favour of men and against women as a gender. This has helped to create a wealth of evidence to demonstrate the power differentials between women and men in the world so that it has even been established as a rule in the subconscious of women. And today, some women are prejudiced against women in positions of responsibility.

As SINKA Aminata from Yelemba d'Afrique well testifies: *"It is not common to see a woman at the forefront of things in Burkina. I have experienced stigmatisation several times from both men and women. You just have to be brave.*

As for OUEDRAOGO Sakinatou of the Association for the Defence of Household and Domestic Helpers: *"all these difficulties are linked to socio-cultural constraints. For example, with the girl housekeepers and domestic workers that we place in the families, there are always prejudices and often erroneous conceptions about them. It takes determination and commitment to move forward.*

This view of the facts is detrimental to these women, including women entrepreneurs, as it results in a violation(s) of human rights and fundamental freedoms. Faced with this, TRAORE Kadidjatou of the company ESPACE des ELUS recommends the following: *"I would tell these girls to be ready to face many obstacles (marginalisation). The lack of freedom, especially if you are in a home with children. So it's, never give up because the beginning is really difficult.*

5.4 Reconciliation of Work and Family Life

One of the main difficulties cited by the respondents is reconciling professional and family life. Indeed, for NANA Justine of the Association for the Development of Young Girls, *"the associative life is very exciting in view of the important challenges to be taken up, so much so that at times you put your family in the background; all of which is not without consequences for your home",* she insists.

The same situation is experienced by Mrs. BATIONO Rose Chantal: *"the associative sector requires a lot of time and commitment. If you are not organised, you will never have time for your family, your husband and your children. And this is detrimental to them because your permanent absence creates a vacuum. If you don't have an understanding husband, it is difficult. Also, there are the children, if you do not follow their education closely, you will not be able to control them. In any case, it's really difficult.*

Women entrepreneurs also experience the same difficulties, but to a lesser extent than those in charge of associations. However, they are unanimous in the fact that without real support from the family, success is very difficult.

5.5 Difficulties in Obtaining Funding

As far as associations are concerned, the lack of financial resources is most often mentioned as a reason for carrying out their activities. This is understandable, since the members' contributions are not sufficient to cover operating costs and enable them to implement projects. Added to this is the difficulty of obtaining funding from national and international technical and financial partners. Generally, this is done through appeals and very often some associations do not have the information or even when they do, they do not always meet the eligibility conditions or do not have the technical skills to put together the application.

OUEDRAOGO Salamata of the Yamwekré Association for the Development of Women gives her point of view on the subject: *"Often, you have to know someone to get funding, because if you don't know someone, no one will help you. Also, for some funding, partners ask for a lot of conditions that we cannot meet. On the other hand, some association leaders maintain that companies are giving less and less. OUEDRAOGO Nicole of the Miror company believes that the same companies are regularly solicited by the same organisations and that it is therefore difficult to satisfy them all.*

For women entrepreneurs, the difficulties are related to accessing credit from financial institutions because of the interest rates and guarantees usually required. TRAORE Kadidjatou of ESPACE des ELUS thinks that *"the numerous administrative formalities, the guarantees required and the high interest rates of the banks do not encourage women to resort to them".*

"When you make a donation, some people think that you necessarily expect something in return" (Aminata SINKA of Yemleba d'Afrique).

5.6 Impact of the Security Situation on Youth and Women's Empowerment In Burkina Faso

The deteriorating security situation has a greater impact on women and girls. Indeed, able-bodied men and leaders are a target for armed groups, so that women and girls are seeing their livelihoods responsibilities increase. They are therefore increasingly at risk and this calls for an appropriate response for this particularly vulnerable group. For example, in a sample of 214 households or 1,600 IDPs profiled in October 2018 by IOM, 98% claimed to have fled the growing insecurity in their areas of residence, and of these figures 52% were women and 62% were young people (under 18).

The majority of the population in Burkina Faso is young. As a result, poor governance and the weak capacity of the state to re-establish order and security in the areas of intervention reduce any possibility of creating employment opportunities and economic prospects for the local population, especially young people and women. Indeed, unemployment rates place them in a situation of economic and financial insecurity, exposing them to recruitment by radical religious groups and other organised criminal groups or to engage in illicit activities. Furthermore, the economic and financial insecurity of young people and women leads to social isolation, making them more dependent on adults and reducing their ability to participate freely in decision-making processes and mechanisms at community, local and national levels.

6 REAL NEEDS OF WOMEN

The study has enabled us to better identify the real needs and aspirations of women. Thus, a cross-reading of the data collected from non-profit and for-profit organisations shows that the needs expressed by each target group are similar. Below are the different needs expressed:-

- i. Entrepreneurship education and women's empowerment;
- ii. Personal development training to increase their self-confidence;
- iii. Vocational training and apprenticeship in small trades with equipment;
- iv. Training on knowledge of their rights;
- v. Funding of their activities ;
- vi. Capacity building on philanthropy and resource mobilisation strategies;
- vii. Changing mindsets and breaking down stereotypes.

Indeed, for Mrs. KONATE/KIENOU Epiphanie of Divine Agro, *"Women must first be trained, then start little by little with the means at hand, and finally integrate the groups of influence, arm themselves with courage and persevere."*

She goes on to say: *"... After training them, we can put them in incubators to practice their trade, then accompany them to execute their first market and give them a seed fund to set them up."*

Mrs. BATIONO Rose Chantal of the Windin Yiida Association also agrees, while insisting that they should not be given money directly: *"For me, women should be trained to learn small trades, and then provided with equipment, not money...especially not. To do this, you have to target the women who really need this help"*.

Following Mrs. Bationo, Mrs. Sawadogo Issiatou of the CBDF sounded the same trumpet: *"Women must be courageous, persevering and committed. They must love their work and not always put money before everything else"*.

Contrary to the other two, Ms. GOMBA Azeta of GS Service believes that their capacity must be strengthened and they must be given decision-making power: *"We must train, inform and educate women to fight, to be independent in order to have a place in the decision-making spheres"*.

In the same vein, Mrs. KANKOUAN Edjibié of the Association Voix féminine pour l'épanouissement believes that girls should be well educated from an early age, vocational training centres should be created and they should be motivated to succeed. As for Mrs. DIABY Faousiyatou of the Laafi fishmonger's, she maintains: *"We need to raise women's awareness so that they know what they really need and do everything possible to get it. But this requires courage and determination."*

Finally, SINKA Aminata from Yelemba d'Afrique concluded: *"The real need for women is empowerment. If they show solidarity, they can get together and create a foundation to help them mobilise resources and help each other."*

7 VALUES DEFENDED BY WOMEN

The data collected from the non-profit and for-profit organisations show that the values defended by women are the same for both targets. Below are the values expressed by the women:

- i. Dignity / honesty
- ii. Transparency / integrity / patriotism
- iii. Solidarity
- iv. Accountability / Compliance
- v. Self-giving
- vi. Determination

These values are shared by all women and they value them. SIRI Marlène, from the association of young girl leaders committed to a better future, puts it this way: *"The first cardinal value of a woman is her dignity and her honesty. After that comes solidarity and self-sacrifice. »*

8 AREAS OF INTERVENTION OF THE ORGANISATIONS SURVEYED

The areas of intervention of the different organisations (companies/associations) have been recorded in the table below:

Table 1 : Field of Intervention of the Associations and Companies Surveyed

Not for Profit Associations	Companies /Entrepreneurs
<ul style="list-style-type: none"> • Human rights • Promotion and defence of women's rights • Health and SRHR • Education / literacy • Economic, political and social empowerment of women 	<ul style="list-style-type: none"> • Food processing • Services (events, orange money, communication, etc) • Restoration • General trade and miscellaneous

9 CLASSIFICATION OF COMPANIES/ASSOCIATIONS BY TURNOVER/BUDGET

To get an overview of the size of the respondents' activities, the turnover/budget for the year 2021 and the number of employees were estimated on the basis of the information collected.

For the classification of organisations according to their turnover (for companies) and budget (for associations), the criteria for classification according to the tax system have been retained. These criteria are also in line with those of the Charter for Small and Medium-sized Enterprises (SMEs) with regard to the turnover of companies. However, as associations are not profit-oriented, these same criteria were used to determine their size according to their budget. The table below shows the size of the organisations according to their turnover/budget.

Table 2 Classification of Organisations by Turnover

Criteria for size	Size of organisations by turnover / budget				Total
	Micro-enterprise (Less than 15 million FCFA)	Small business (15 to 50 million FCFA)	Average company (CFAF 50 million to 1 billion)	Large size (More than 1 billion FCFA)	
Associations	8	5	2	0	15
Companies	3	10	2	0	15

Analysis of the table shows that 53% of the associations surveyed have less than 15,000,000 CFA francs for their annual operations, compared to 33% whose budget is between 15 and 50,000,000 CFA francs. Only 14% have a budget of 50,000,000 FCFA. The highest budget is estimated at over 100 million FCFA for the CBDF.

At the level of companies, 20% have a turnover of less than CFAF 15 million, compared to 67% with a turnover of between CFAF 15 and 50 million. Only 2 companies have a turnover of more than 50 million, with SODEPAL in the lead. On this basis, we can state that the majority of the companies surveyed are small. The following table shows the number of employees working in the surveyed organisations.

Table 3 Number of employees in the organisations

Range for number of employees	Number of employees				Total
	Less than 5	5 à 25	25 à 50	+ 50	
Associations	5	9	1	0	15
Companies	8	5	1	1	15

The table above shows that 60% of the associations have a staff of between 5 and 25 employees. This number fluctuates between 5 and 12 employees. On the other hand 33% of the associations have less than 5 employees. Only one organisation has 27 employees. More than 90% of the staff are women. However, it is important to note that within the associations there are many people who do voluntary work or volunteer work which unfortunately could not be capitalised. If this had been recorded, it would have tripled the current number of employees.

Concerning the companies, 53% have less than 5 employees against 33% which have between 5 and 25 employees. Only one company (SODEPAL) has more than 50 employees, i.e. 150 employees. It is also the largest company in terms of turnover by all others.

10 ANALYSIS OF THE MOTIVES BEHIND DONATIONS BY THE ORGANISATIONS SURVEYED.

The table below allows for a better analysis of the determinations related to donations by associations and companies.

Table 4 Analysis of the determinants of donations by associations and companies

	Association	Companies ⁴
Type of donation made	<ul style="list-style-type: none"> • Schooling for girls • Dignity kit for young girls • Food donations to IDPs and social action • Donation of food, clothing, protective equipment to the hospital • Donation to vulnerable women during Covid • Granting of small trade training scholarships for women 	<ul style="list-style-type: none"> • Donation of food and supplies at the mosque or during each Ramadan • Donation of food/clothing to the Women's Ministry for vulnerable people • Payment of part of the profit (10%) made each year to IDPs/vulnerable people • Free leadership training and coaching for girls
Amount of donations	<ul style="list-style-type: none"> • Mainly in kind • Monetary valuation will be difficult 	<ul style="list-style-type: none"> • Usually in kind

⁴ 3.1.8 Some good philanthropic practices identified among women entrepreneurs (page 17 of the draft report)

		<ul style="list-style-type: none"> The value of food/feed donations can be estimated at over 8 million for the 15 companies in 2021. One company donated almost 5 million.
Regularity of donations	<ul style="list-style-type: none"> Each year depending on the resources available 	<ul style="list-style-type: none"> 90% of women entrepreneurs make donations every year and often at specific events (every month, every Ramadan, every year)
Target population	<ul style="list-style-type: none"> Children / orphans (50%) Women and girls/widows (30%) PDI (20%) 	<ul style="list-style-type: none"> Children/orphans (40%) Women and girls (20%) IDP (30%) People of 3^{ème} age (10%)
Donations sector	<ul style="list-style-type: none"> Food/live/clothing (45%) Education (25%) Health (20%) Women's empowerment (10%) 	<ul style="list-style-type: none"> Food/live/clothing (70%) Education (15%) Health (10%) Autonomy (5%)
Origin of resources	<ul style="list-style-type: none"> Fundraising from individuals and companies Funding / subsidy from partners 	<ul style="list-style-type: none"> On the basis of the profits made Own resources
Mobile of donations	<ul style="list-style-type: none"> Usually in emergency situations to help vulnerable people Once a situation has been identified 	<ul style="list-style-type: none"> Religious fibre The need to help the most vulnerable Emergency situation
Decision-making	<ul style="list-style-type: none"> On the proposal of the members after validation by the first officers (usually the president). Organisations with a Board of Directors have it validated by the Board 	<ul style="list-style-type: none"> Usually by the person in charge. The decision is faster.

The analysis of the table shows that among the entrepreneurs, the religious fibre seems to be a very important factor taken into account in giving to the population. Indeed, philanthropy probably finds its essence in religion, which advocates charity towards others, sharing, mutual assistance, etc. A whole philosophy is built around the couple of giving and receiving. "Give and it will be given back to you". It calls on the followers to give so that in return they will be blessed. This blessing is proportional to the level of generosity, which, moreover, must be done willingly. "*He who sows little will reap little*". The religious authorities often use philanthropy as a recommendation of the Holy Scriptures to organise mass collections from the faithful for social works or for investments of a religious nature, in this case the building of churches and mosques.

Furthermore, it is regrettable to note that the majority of donations made by both companies and associations are generally made to deal with emergency situations or to support needy or vulnerable people through food/clothing. Donations for women's economic empowerment are very little developed. In addition, there are very few cash donations.

11 OPPORTUNITIES FOR WOMEN'S PARTICIPATION IN AFRICAN PHILANTHROPY

11.1 Financial Inclusion and Community Microfinance Development

Financial inclusion is currently one of the priorities for the authorities of Burkina Faso and is an important lever for development. In this context, the government of Burkina Faso developed and adopted the National Strategy for Inclusive Finance in April 2019 in order to increase the rate of financial inclusion at the national level to 75% by the end of 2023 (budget of 59 billion FCFA). This strategy is intended to be a reference point for the interventions of all actors working for the financial promotion of the Burkinabe population, especially those excluded from the traditional financial system. To facilitate its implementation, the government has also set up a National Fund for Inclusive Finance (FONAFI) (2019-2025) with a budget of CFAF 44,372,000,000.

In sum, the development and promotion of self-financing mechanisms such as savings and credit groups (or savings and credit associations) is an opportunity to increase financial inclusion in Burkina Faso.

11.2 Promoting Volunteering

On Thursday 28 October 2021, the National Assembly adopted a bill to regulate and promote volunteerism in Burkina Faso. This law fills the gaps in the 2007 law and should better regulate and promote volunteering in Burkina Faso. One of the "added values" of this law is that it now takes into account pregnant volunteers. Indeed, the previous law suspended the contract of a volunteer when she became pregnant. With the new law, pregnant volunteers have 8 weeks of rest and in case of health complications, this period of rest can be extended to 10 weeks.

11.3 Development Of Women's Groups and Cooperative Societies

Women's groups were created to promote the socio-economic empowerment of women and to enable them to pool resources, ideas and experiences to increase their income.

In rural Burkina Faso, women play a major role in the socio-economic security of households. When she is not a farmer or an agricultural employee, she is a trader at the local market. However, this effort is insufficiently supported, both in the local community and at the state level. State support for women remains insufficient and the socio-economic situation of rural women in Burkina Faso still needs to be improved. However, the dynamism shown by rural women and their quest for equal access to and control of the means of production have led to their union in groups, associations and umbrella organisations such as FENAFER-B (Fédération Nationale des Femmes Rurales du Burkina), UNERIZ (Union Nationale des Etuveuses de Riz du Burkina), USCCPA/BM (Union des Sociétés Coopératives de Commercialisation des Produits Agricoles de la Boucle du Mouhoun) and many other organisations.

It is important to recall that since 2014, groupings have started to change their legal status in order to comply with the Uniform Act⁵ relating to the law of cooperative societies adopted since 20210.

11.4 Promoting Positive Masculinity

Increasingly, positive masculinity is a very popular concept in development organisations today. The principle of positive masculinity is to involve men and boys in the fight against gender inequality and to encourage them to make a positive commitment to improving gender equality in society. According to the CBDF coordinator,

⁵ The OHADA Uniform Act on Cooperative Societies (AUSCOOP), defines a cooperative society as "an autonomous grouping of persons, united voluntarily to meet their common economic, social and cultural needs and aspirations through an enterprise which is collectively owned and managed and where power is exercised democratically and in accordance with the cooperative principle"

who stressed the importance of this concept, it is an innovative approach that consists of engaging and involving men, and making them allies in efforts for gender equality and peacebuilding. Furthermore, she believes that it is an approach that truly aims to support women's empowerment.

It is clear that after decades of policies focused on girls' access to education and health, and largely financed by international donors, deep inequalities between men and women persist in Burkina Faso and in many African countries. This is why this approach was developed to teach men to deconstruct gender stereotypes that are so harmful to equality with women.

There is still a long way to go to eradicate macho practices, as the process is hampered by the crucial issue of women's empowerment. According to Ms. Bibata SANOGO of FACOUSMA Industrie, *"The problem is the strong reluctance of some men, especially the Mossi (laughter), to empower their wives, because they believe that if the woman is independent, the man will lose his power of domination. This macho conception is not only held by male traders, even some intellectuals are concerned. I know some who do not want their wives to work.... Do you think we can develop with this?"*

In the face of these persistent obstacles in the struggle for gender equality, it is therefore necessary to consider how to better involve men in economic, social and professional empowerment programmes for women.

11.5 Real awareness of women to make philanthropy a tool for endogenous development

It is essential today to think about philanthropy through a gender lens. Firstly, because it allows us to understand differently the power relations specific to philanthropy, and to that of the elites in particular (the most well-known and media-savvy). Moreover, because it reveals, more broadly, the mechanisms of male domination and the invisibility of women's work at work in society. Furthermore, because it shows how the emancipation and affirmation of women contribute to building a fairer and more egalitarian society. Finally, thinking about philanthropy through a gender lens also means thinking about the diversity of philanthropy, and not just that of major donors, to take an interest in those who contribute, often in the shadows, to helping others in different ways, to give voice to these invisible people in philanthropy (invisible donors, but also professionals or recipients) and to take a step aside to understand philanthropy in all its diversity and complexity.

Women's philanthropy marks a real paradigm shift, with philanthropy that is more committed to social justice and where power relations are questioned. And who are the main instigators? Most are organisations that support the development of philanthropic practice through flexible organisational models, long-term funding, and the expansion of efforts to strengthen civil society around the world.

By analogy, endogenous development aims to make populations responsible for their common destiny, for their integration into larger regional groupings, and for the opportunities they offer locally to future generations. On this subject, Joseph KI-ZERBO⁶ reminds us that *"we do not develop, we develop ourselves"*. This assertion means that development can only be achieved from within and not from without. In other words, development can only be achieved through mutual aid between members of the same community and not by relying on people who are not familiar with their realities.

⁶ Famous Burkinabe historian and politician who died on 4 December 2006 in Ouagadougou.

Thus, small-scale aid between members of the same community is more sustainable and effective in promoting endogenous development than large-scale external aid. In the same vein, SINKA Aminata from Yelemba d'Afrique paraphrased Mao Tse Tung by saying that instead of giving someone fish, you should teach them to fish. We must help people to do without aid.

In sum, small-scale resources mobilised at the local level have a strong impact and are more involved in community development because they involve greater empowerment of community members.

12 ENVIRONMENTAL SCAN OF WOMEN'S PARTICIPATION IN PHILANTHROPIC GIVING

This section deals with the analysis of the legal, fiscal and policy environment affecting both women's organisations and women entrepreneurs. To do this, the study focused on five key policy areas, namely i) establishment, ii) taxation, iii) fundraising, iv) supervision and v) political engagement.

For the analysis in relation to women's organisations, we drew on the main findings of the study synthesising existing assessments of the legal environment for civil society actors, including philanthropic support organisations in Burkina Faso, carried out in July 2021 and commissioned by ABF and its partner APN. In contrast, the analysis of the environment affecting women's enterprises was based on data from respondents and supplemented by desk research.

13 ANALYSIS OF THE ENABLING ENVIRONMENT FOR WOMEN'S ORGANISATIONS AND WOMEN-LED BUSINESSES

The table below provides an analysis of the enabling environment for women's organisations and women's businesses.

Table 5 : Analysis of the enabling environment for women's organisations and women's enterprises

Areas	Women's Associations	Women Entrepreneurs
Creation	<ul style="list-style-type: none"> Enabling legal framework for CSOs to operate freely Any CSO of national scope must be declared to the Directorate General of Public Liberties and Political Affairs (DGLPAP). Existence of a specific law for foundations. 	<ul style="list-style-type: none"> Existence of a Centre de Formalité des Entreprises (CEFORE) in all regions (no need to come to Ouaga) Reduction of the creation time to 72 hours Minimum capital requirement reduced to CFAF 100,000 instead of CFAF 1,000,000 for LLCs Possibility of drawing up the articles of association of such companies by private document
Taxation	<ul style="list-style-type: none"> Exemptions granted to associations (CSOs) that have obtained the status of NGO from the State through the Ministry of Economy and Finance, or the status of association recognised as being of public utility. CSOs engaged in development and humanitarian activities are also entitled to it. 	<ul style="list-style-type: none"> Declarative tax system Common law rules applied according to the tax regime (VAT, IUTS, TPA, CNSS, Patents, MFI, etc.) Possibility of benefiting from the advantages of the investment code to make investments and be exempted from certain taxes
Resource mobilisation	<ul style="list-style-type: none"> Membership fees State subsidy for associations of public utility 	<ul style="list-style-type: none"> Financing from own funds Financing on bank credit Sale of products and services

	<ul style="list-style-type: none"> Financial support from some local companies Income-generating activities such as selling products or organising gala dinners Call for proposals Donations from natural and legal persons. 	<ul style="list-style-type: none"> Existence of national funds (FAARF, FAPE, FASI, FAFPA, FAIJ, FODEL, FBDES) The interest rates of some funds are gender-sensitive and relatively low (FAARF, FAIJ, FASI,...) Equipment grants to selected women entrepreneurs
Political commitment	<ul style="list-style-type: none"> Facilitation of the actions of associations on the ground Improvement of the legal framework governing CSOs with Law 064-2015/CNT on freedom of association Provision by the State to certain organisations of Certificates of Public Utility (ARUP) Existence of a legal regime applicable to foundations (law n°008-2017/AN) 	<ul style="list-style-type: none"> Existence of a National Strategy for the Promotion of Women's Entrepreneurship (SNPEF 2016-2025) National policy frameworks on women's empowerment Existence of instruments and legal frameworks favourable to women's entrepreneurship
Governmental supervision	<ul style="list-style-type: none"> Requirement to provide annual reports on their activities Technical support from the state 	<ul style="list-style-type: none"> Technical support and capacity building through the Ministries of Agriculture, Animal Resources and Trade. Filing of financial statements with tax authorities each year

14 ANALYSIS OF THE ADVERSE ENVIRONMENT FOR WOMEN'S ORGANISATIONS AND WOMEN-OWNED BUSINESSES

The analysis of the unfavourable environment for women's organisations and women-led businesses is presented in the table below:

Table 6 :Analysis of the unfavourable environment for women's associations and women's enterprises

Areas	Women's Associations	Women Entrepreneurs
Creation	<ul style="list-style-type: none"> Obligation to travel to Ouaga (for CSOs outside Ouaga) to carry out certain formalities (for national CSOs) and insertion in the official journal. The cost of insertion in the Official Gazette is CFAF 25,000 with penalties for failure to meet the deadline of two (02) months after creation. The procedure for establishing a CSO is lengthy. Politicization of some CSOs 	<ul style="list-style-type: none"> Failure to meet the 72-hour creation deadline can take up to 1 to 3 months depending on the period. Certain stereotypes and prejudices hinder women's orientation towards certain activities to the detriment of what they wanted to undertake.

Taxation	<ul style="list-style-type: none"> • The process of obtaining exemptions is often lengthy. • No specific regime applicable to CSOs as common law rules apply 	<ul style="list-style-type: none"> • No specific benefits for women entrepreneurs; • The procedure to benefit from the advantages of the investment code is too long and customs exemptions are still not respected; • The mechanism to give tax benefits to companies for corporate social responsibility donations to CSOs is not active.
Resource mobilisation	<ul style="list-style-type: none"> • Lack of confidence of potential donors due to lack of visibility of some associations • Lack of experience of CSO leaders in fundraising • Security situation • Health situation (Covid 19) • Sexual harassment • Aid from some landlords conditional on compromises that are difficult to honour • Lack of certification of the seriousness and credibility of CSOs 	<ul style="list-style-type: none"> • High interest rate and need for substantial collateral from commercial banks. • Sluggish economic activity • Sexual harassment • Low funding for women from national funds; • Poor access to information and poor command of credit mechanisms ; • Financial products often not adapted to women's needs
Political commitment	<ul style="list-style-type: none"> • Non-efficient and effective involvement of the state in the life of CSOs • Lack of funding from the state • Use of some CSOs as a propaganda tool • Lack of state capacity building strategy in local financial mobilisation 	<ul style="list-style-type: none"> • SME policies and rules do not take into account the female entrepreneurial dimension; • Female entrepreneurial expertise is not valued.
Governmental supervision	<ul style="list-style-type: none"> • No annual activity report required for many CSOs • Lack of an effective monitoring framework for CSO activities • Lack of intrusive control by the state on CSO premises • Lack of a rating or monitoring mechanism for CSOs 	<ul style="list-style-type: none"> • Weak monitoring and support mechanism for state-funded enterprises

15 RECOMMENDATIONS

In Burkina Faso, women's organisations and women entrepreneurs practice various philanthropic initiatives. They engage vulnerable populations, mainly women, who are the main targets of their interventions, to mobilise local and external resources in order to empower them. In view of the **scarcity of development aid** resources, it is strongly recommended that economic empowerment actions should

- i. Favour cascading funding initiatives that enable a greater number of people to be reached by favouring the snowball effect with a view to strengthening solidarity between people;
- ii. Focus on capacity building for women and youth to help raise their awareness;
- iii. Encourage and implement a real culture of giving that is part of a development dynamic rather than just an emergency situation.
- iv. Create a consultation framework or experience-sharing platform bringing together the various actors organising the collection and distribution of resources in Burkina Faso.

Furthermore, the initiatives to be developed under this project should aim to alleviate the bottlenecks that undermine the empowerment of youth and women. Thus, these women's philanthropy initiatives, if identified and scaled up, would strongly contribute to the empowerment of the intended targets.

The strategy for the implementation of these initiatives will be to:

- i. Contact the main organisations implementing the initiative and document their good practices with a view to disseminating them (IPBF);
- ii. Train the leaders of these organisations on philanthropy and resource mobilisation techniques (IPBF and ABF)

The implementation of all these initiatives could be achieved in the short term, i.e. within a year.

Below is a table of recommendations for these initiatives:

Table 7 Community philanthropy initiatives to be promoted in this project

Axes	Initiatives	Object	Implementation Strategy	Period ⁷	Responsible
Economic empowerment	Savings and Credit Group and IGAs	Self-financing mechanism allowing group members to lend each other funds internally for the operation of their IGAs. In addition, through a social fund, the group contributes to members in times of good and bad fortune and also carries out social work for the benefit of the community.	Contact the main organisations implementing the initiative and document their good practices for dissemination	Short term	IPBF
	Inter-community financing in the agro-sylvo-pastoral sector	This is an approach that allows any project beneficiary to contribute in kind or in cash to the financing of new beneficiaries' activities. Through this mechanism, former beneficiaries become donors and technical and financial partners.	Train the leaders of these organisations on philanthropy and resource mobilisation techniques	Short term	IPBF ABF
	Development of initiatives such as the Solidarity gourds	It is an approach that strengthens solidarity, reduces inequalities and protects against all forms of wear and tear. It promotes learning about participatory local governance. It translates into concrete gestures of solidarity and is symbolised by a calabash, which embodies the social values of abundance and expansion like the fruit it comes from.			
	Restoration and sustainable land management for women	As women generally only have access to drylands, the aim is to involve elders, men and youth so that women are supported in land restoration. This will gradually strengthen the mutual support between			

⁷ Short term means less than 1 year; Medium term: between 1 and 3 years; and Long term: more than 3 years

		men and women, and the awareness of the importance of collective work for land restoration.			
Social and political empowerment	Development of childcare facilities for women in rural areas	The aim is to develop an internal solidarity mechanism for childcare while the women are busy undertaking their activities (IGAs, field work, etc.).			
	Strengthening women's leadership in conflict resolution	The approach is to capitalise on women's experience in conflict prevention and non-violent conflict resolution.			
	Promotion of personal development actions on a scale oriented to the needs of young people and women to deconstruct certain stereotypes	The aim is to develop a capacity building programme to further increase women's self-confidence and empowerment in order to optimise their contribution to the development of their community.			
	Promoting positive masculinity	It is an innovative approach to engaging and involving men, and making them allies in gender equality and peacebuilding efforts. This approach is really about supporting women's empowerment (e.g., like the husband's school).			
	Promotion of community health mutuals	It is a social benefit that covers the costs of health and maternity care for the population by pooling risks and resources			
	Promoting volunteering or community involvement	By setting up a programme that will encourage volunteerism or civic action by volunteers this could greatly contribute to local anchoring and help			

		communities to engage without waiting for any external help for their own development.			
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In addition, the following are the recommendations for an enabling environment for women's organisations and women entrepreneurs to be considered in the table below.

Table 8 : Recommendation for an enabling environment for women's organisations and women entrepreneurs.

Domain	Women's Associations	Women Entrepreneurs	Period	Responsible	Associate
Creation	<ul style="list-style-type: none"> Decentralise the directorate in charge of CSOs (DGLPAP) regarding the creation of associations with a national vocation Establish a one-stop shop for the creation of CSOs Lowering the cost of insertion in the Official Journal Extend the time given to associations to insert the receipt in the newspaper Create a special structure capable of facilitating the creation of CSOs. 	<ul style="list-style-type: none"> Ensure that the time limit for setting up businesses is respected or does not exceed 2 weeks; Training women and girls in innovative and promising professions Encouraging women and girls to start their own businesses Helping to label and protect the property rights of women's and girls' products 	Medium term (1 to 3 years)	ABF IPBF	<ul style="list-style-type: none"> DGLPAP Chamber of Commerce and Industry of Burkina Faso / Maison de l'Entreprise du Burkina Faso Chamber of Trades of Burkina Faso Directorate General of Trade (Ministry of Trade)
Taxation	<ul style="list-style-type: none"> Clarify the tax regime applicable to CSOs ; Facilitate the mechanism for issuing the exemption certificate by the General Tax Directorate; Activate the mechanism to give tax benefits to companies that make donations to CSOs as part of their corporate social responsibility. 	<ul style="list-style-type: none"> Provide tax incentives for the first three years to encourage women's entrepreneurship according to the tax system; Shorten the processing time for files submitted to the Investment Code and ensure compliance with the related customs exemptions; 	Long term (more than 3 years)	ABF	Ministry of Economy and Finance / General Tax Directorate. Ministry of Territorial Administration Ministry of Women, National Solidarity and the Family

		<ul style="list-style-type: none"> • Activate the mechanism to give tax benefits to companies that donate to CSOs as part of their corporate social responsibility 			
Resource mobilisation	<ul style="list-style-type: none"> • Establish an inclusive policy framework for funds mobilisation • Promoting a culture of giving by private donors ; • Certification of CSOs by an autonomous private or public structure through well established criteria; • Strengthen the accountability mechanisms of fundraising organisations to increase their trustworthiness with donors 	<ul style="list-style-type: none"> • Establish a sustainable funding mechanism for women's entrepreneurship • Ease the conditions and procedures for granting and managing credits of the financing structures set up by the State; • Strengthen the managerial and networking capacities of women entrepreneurs; • Improving the productivity of women's enterprises ; • Promote women's and girls' access to means of production (land, technology, training). 	Medium term (1 to 3 years)	ABF	<ul style="list-style-type: none"> • APN • DGLPAP • SPONG • Chamber of Commerce and Industry of Burkina Faso / Maison de l'Entreprise du Burkina Faso • Ministry of Economy and Finance (national funds) • Ministry for Women • Ministry of Agriculture
Political commitment	<ul style="list-style-type: none"> • Improve the legal framework for resource mobilisation through a strong commitment from the state • Make sufficient efforts in terms of accompaniment, availability, involvement, participation in the different activities of CSOs. 	<ul style="list-style-type: none"> • Strengthen the legal system in favour of women's entrepreneurship (review texts and laws to take into account the specificity of women's entrepreneurship and popularise and appropriate texts and laws favourable to women's entrepreneurship); 	Long term (more than 3 years)	IPBF	<ul style="list-style-type: none"> • DGLPAP • Ministry of Women's Affairs (General Directorate for Gender Promotion)

		<ul style="list-style-type: none"> Promote women's expertise in entrepreneurship. 			
Governmental supervision	<ul style="list-style-type: none"> Establish a monitoring mechanism for CSOs Increase financial and technical support from the state; Establish a rating or ranking mechanism for CSOs. 	<ul style="list-style-type: none"> Strengthen technical and vocational training for women Establish a monitoring and support mechanism for state-funded enterprises. 	Medium term (1 to 3 years)	IPBF	<ul style="list-style-type: none"> DGLPAP SPONG Chamber of Crafts of Burkina Faso Ministry of Women's Affairs (General Directorate for Gender Promotion)

All in all, the study strongly recommends establishing a feminist foundation to promote all these women's philanthropy initiatives and capitalise on women's often invisible efforts.

The establishment of this **feminist foundation will take place in the medium term, i.e., between 1 and 3 years.**

IPBF will coordinate its effective implementation.

16 CONCLUSION

This research provided a better understanding of the issue of women's philanthropy in Burkina Faso by focusing on the experiences and perspectives of all the participants in the study. This descriptive research method focused on interpretations, experiences and their meanings, as it was not about testing theories, but about understanding the issue of women's philanthropy from the interpretations, testimonies or opinions collected.

In this sense, the study looked at both non-profit organisations (NGOs and associations) and for-profit organisations run by women in order to identify their needs, obstacles, values, good practices, challenges and opportunities for philanthropic action. Thus, both targets were studied simultaneously in order to have the same sample size and to highlight similarities and/or complementarities.

The results show that the majority of the good practices identified were more relevant to non-profit organisations than to for-profit ones. However, in terms of women's needs, barriers and values, the study reveals that the data collected from both for-profit and non-profit organisations is the same. Furthermore, the data on the analysis of the enabling legal and fiscal environment affecting women's participation in philanthropic giving in relation to the 5 key policy areas are specific to each target group with some similarities. Through this study, women's philanthropy marks a real paradigm shift, with philanthropy more committed to social justice and where power relations are questioned. This women's philanthropy sometimes means philanthropy for women or feminist philanthropy, one addressing the consequences of gender dominance (and the fact that women have less access to health, education, etc.) while the other is more political and tries to act upstream (through the defence of women's rights for example). This commitment is all the more important as it is a cause that is relatively little supported in general

To do this, the study suggests putting in place an effective and sustainable mechanism for women's empowerment through identified good practices in philanthropy. It strongly recommends the establishment of a foundation to better capitalise and popularise all these philanthropy experiences, as women's philanthropy has long remained invisible and unknown.

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