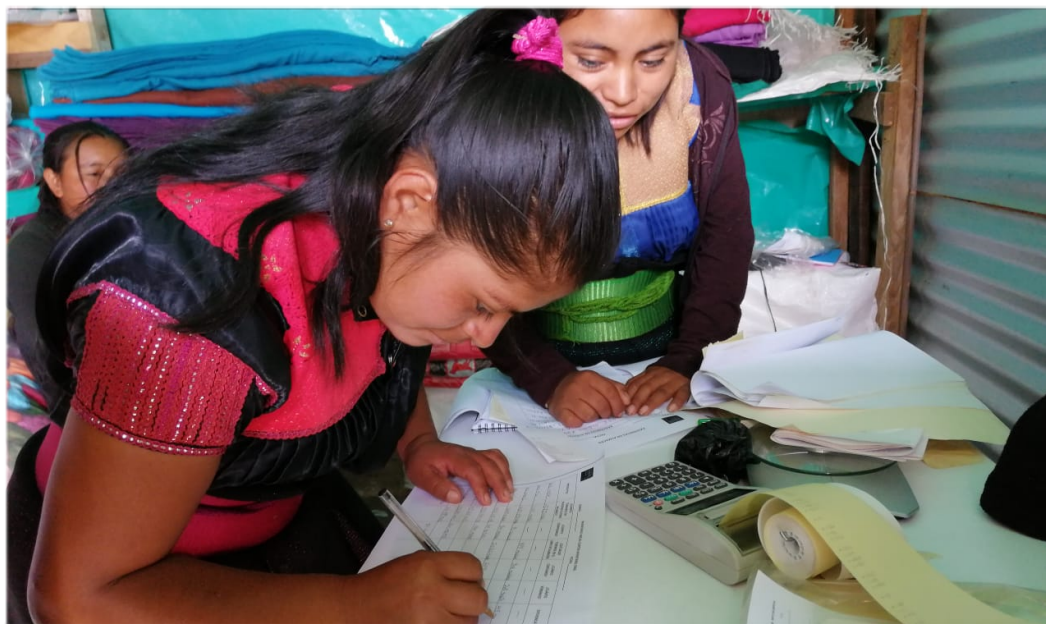


# Report

## Pathways to autonomy: tzotzil women's empowerment



### Pathways to autonomy

#### Accompanied to the Artisans Women Social Enterprises (ESMAS) in the region Altos de Chiapas

During these first 3 months we have accompanied and supported the Artisan Women Social Enterprises (ESMAS) in the region of Los Altos de Chiapas.

We focused specifically on these 3 ESMAS so that they could carry out the balance sheet and income statement of their funds for source materials, which were provided in 2016

1

#### ARTISANS

Participate democratically in the decision-making process of their enterprises

2

#### IN THE ENTERPRISE

Transparency and governance processes are strengthened

3

#### AT REGIONAL LEVEL

Collective leadership is formed, aimed at the construction of relative and territorial autonomy.

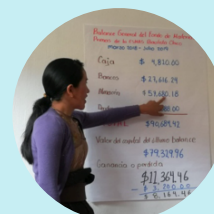


The transfer and exchange of knowledge is a key element for women to empower themselves.



Artisans develop business skills from a gender perspective

#### Financial



#### Statements

The artisans present their general balance of the year 2018-2019.

as a strategy for strengthening the supply chain, and as an alternative for income generation so that the ESMAS can walk towards their sustainability.

## Accounting system

The Binational Network has accounting system designed and adapted to cover the specific needs of the ESMAS. It is a methodology that has been built in order to allow artisans to monitor and control the financial transactions and overall movements of the funds in their enterprises.

For the Network, the transfer of knowledge is critical to empowering the artisans. This is done through participatory methodologies, with a gender perspective, which allows to assess and recognize knowledge exchange between all parties.

The general balance and income statement was made in the ESMAS communities. The methodology consists in the review of their countable assets (accounts):

- Inventory
- Sales
- Cash Box
- Banks
- Accounts receivable

During the completion of the balance sheet, it was observed that the artisans have adopted the accounting system proposed by the Binational Network. In addition to completing the balance sheet in their ESMAS, the



artisans shared their experiences as part of an exercise to increase transparency and accountability successfully held at the Center for Craft Development.

**“contributing to the formation of collective leadership aimed at building a relative and territorial autonomy”**

It has been of great importance to establish systems within the ESMAS, which translate into processes of empowerment and governance over the use and control of the resources of their enterprises and over the decision-making processes in a democratic way, thus contributing to the formation of collective leadership aimed at building a relative and territorial autonomy.

## THE FUNDS FOR SOURCE MATERIALS

For the artisans, the funds for source materials represent savings in time and movements since previously they had to travel to San Cristobal de las Casas to stock up. The constant accompaniment the Binational Network provides has allowed artisans to expand the vision of their business. From their yearly profits, a percentage is assigned to increase the value of their capital and another is distributed among artisans in recognition of their work and effort.

