

**ADDA**  
**Agricultural Development Denmark Asia**  
**Carit Etlars Vej 6**  
**1814 Frederiksberg C**  
**CVR-nr: 19 52 74 33**

**Annual Report 2018**

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## The Boards report

The board has this date presented the annual report for 2018 for ADDA Agricultural Development Denmark Asia.

The annual accounts are prepared in accordance with generally accepted accounting principles.

We regard the chosen practise of accounting for appropriate, and regard that the annual report shows a correct picture of the organizations assets and obligations, financial statement and annual results of december 31, 2018 and of the result of the organisations activities for the period January 1 - December 31, 2018.

The has been no collections during the year covered by "Lov om indsamling".

The annual report is recommended for the General Assembly's approval.

Rønde, May 22 nd., 2019

### Signment of the Board of ADDA

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Søren T. Jørgensen  
Chairman

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Bodil Pallesen

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Mikael Jonsson

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Torben Huus Bruun

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Ove Gejl Christensen  
Vicechairman

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Povl Nørgaard

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Helge Brunse

## **INDEPENDENT AUDITOR'S REPORTS**

### **To the members of ADDA**

#### **Opinion**

We have audited the financial statements of Agricultural Development Denmark Asia (ADDA) for the financial year 1 January 2018 to 31 December 2018, which comprise in-come statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies. The financial statements are prepared in accordance with good accounting practice.

In our opinion, the accompanying financial statements present fairly, in all material respects, the company's assets, equity and liabilities and financial position as at 31 December 2018, the company's financial performance for the financial year 1 January 2018 to 31 December 2018 in accordance with good accounting

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our of the financial statements in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management's responsibilities for the financial statements**

The management is responsible for the preparation and fair presentation of the financial statements in accordance with good accounting practise, and for such internal control as the management determines is necessary to enable the preparation of financial statements and that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with International Standards on Auditing and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting in its preparation of the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures in the notes, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Statement regarding the management's review**

The management is responsible for the management's review.

Our opinion on the consolidated financial statements and the financial statements does not include the management's review, and we do not express any form of opinion on the management's review.

In connection with our audit of the consolidated financial statements and the financial statements, it is our responsibility to read the management's review and in this connection consider whether the management's review is materially inconsistent with the consolidated financial statements or the financial statements or the knowledge we have obtained during our audit, or in any other way appears to be materially misstated.

Furthermore, it is our responsibility to consider whether the management's review contains the information required under good accounting practice.

Based on the work performed, we believe that the management's review is in accordance with the financial statements and been prepared in accordance with the provisions good accounting practise. We have not detected any material misstatement in the management's review.

Aarhus, May 22 nd., 2019  
Beierholm Statsautoriseret Revisionspartnerselskab

Jesper Birn  
state-authorised public accountant  
MNE-nr: mne18574

## Company data

**Company:** ADDA Agricultural Development Denmark Asia  
Carit Etlars Vej 6, kl.  
1814 Frederiksberg C  
Municipality of Frederiksberg

Domicile	Frederiksberg
Financial year	1/1 - 31/12

**Board of directors:** Søren T. Jørgensen  
Bodil Pallesen  
Mikael Jonsson  
Torben Huus Bruun  
Ove Gejl Christensen  
Povl Nørgaard  
Helge Brunse

**Accountant:** Beierholm Statsautoriseret Revisionspartnerselskab  
Tangen 9  
8200 Aarhus N

## **The board's report – 2018**

### **Introduction**

ADDA has been active for almost 25 years with a very high level of activities and a broad organization representing the Danish resource base of agricultural experts and volunteers. ADDA has in 2018 received funding in total of approximately 6 million DKK. In 2018 we had 6 ongoing projects in three countries, Cambodia, Vietnam and Tanzania. Projects are being implemented by local partners, and to advise on the implementation, we have around 25 local ADDA employees and 3 international ADDA coordinators. The high number of activities requires a lot of coordination and ADDA Board held a total of 4 board meetings in 2018, besides a number of bilateral meetings. At the office in Denmark we have had 1-2 secretariat staff. We have also in 2018 received funding from "Tips funds" for the general administration in Denmark, private funding from members and CISU-funding from the Information Pool.

### **Information activities**

Information work continued well 2018, where there has been a special focus on information with lectures around Denmark about ADDAs work:

Three lectures were held respectively in Sct Georgsgilde, Rotary, Århus, Fanø and Dalum Agricultural School, by Bodil Pallesen, Kjeld Vodder Nielsen, Ove Gejl Christensen.

In Denmark Tove Bang has been responsible for the information work and has been employed by ADDA since November 2014 (part time), but ultimo 2018 Tove has started early retirement. The information work is carried out in close cooperation with member of the ADDA board, Povl Nørgaard, appointed by the board.

ADDA's website, [www.adda.dk](http://www.adda.dk) has identical sites in Danish and English and is our primary medium for communicating with interested parties.

During 2018 ADDA has issued News & Views two times – In 2018 we published a News & Views 35 and a News & Views 36. News & Views is posted to ADDA members in Denmark and other stakeholders. An English version of News & Views is used to inform employed staff in the projects as well as stakeholders abroad.

The content of News & Views is primary actual information and case stories from the projects and actual information from secretariat of ADDA.

Facebook have become increasing communicating platform for ADDA with 48.743 "LIKES" in 2018, which we are very proud of. Every post is engaged by more than 1,000 people, so many people around the world have got information about our work and positive impact.

We use facebook to extend our social interaction with the followers and keep on trying to get hold on new readers of facebook as well as [www.adda.dk](http://www.adda.dk) and our newsletters.

In 2018 we have published 4 electronic newsletters and the newsletter has app. 230 subscribers with an average number of openings on 40 %.

ADDA has created a number of new videos together with the partners in Cambodia, Vietnam and Tanzania. At ADDA-website we have uploaded a range of new videos from the projects also published at YouTube.

During 2018 ADDAs board members have informed about our activities through several events and presentations at different places in Denmark, such as Rotary Højbjerg among others. Furthermore, we have invited a number of delegations and welcomed them both here in Denmark and when they visited our projects both in Cambodia, Tanzania and Vietnam.

**Donations:** In addition, with our News and Views number 36 ADDA carried out a successful Christmas campaign to collect gifts from members for rice-banks and wells for self-help groups in Cambodia and Vietnam. More than 100 persons contributed with 21.850 DKK, mainly donated by members of ADDA. The donations go 100 % to Cambodia and Vietnam.

## **Members**

The number of members is stable around 450. ADDA would like to have more members, but this has proven very difficult.

## **Cambodia**

### **CISOM - Empowerment of Civil Society in Oddar Meanchey, Cambodia**

CISOM II (2016-2019) - Empowerment of Civil Societies in Oddar Meanchey Province was approved by CISU in December 2015 and was officially started 1st of March 2016. The cooperation agreements with all partners have been signed and annual work plans and budgets have been developed.

Annual, quarterly and monthly work plans including working procedures were scrutinised; short and long-term budget planning including monthly follow-up reports has been developed. Efficient planning and follow-up is in operation.

***Objective 1: March 2019, at least 80 % of 4.000 poor families (poorest of the poor) in ODM have increased their own consumption and/or increased income at least 30 % from sale of vegetables, cash crops, rice and small livestock***

- \* Training of Trainers (ToT) on legal rights, advocacy and Agricultural Cooperatives was conducted in June 2016. 44 trainees attended ToT (22 Community Professionals and staff from the Provincial Agriculture Department and Provincial Women's Affairs Department). TOT was successfully implemented according to evaluations by staff, partners and local authorities. All participants do better understand and are confident on the process of Agricultural Cooperative development and advocacy related to human and land rights
- \* 16 new target villages have been reviewed and selected for execution of 9 Farmer Field Schools. Additionally, 11 existing SHGs in these 16 new target villages have been trained and built capacity by the CISOM-II. CISOM-II is covering 82 villages, 14 communes 5 districts in the province.
- \* 7 FFS (out of 9) have been conducted with 209 participants (179 females). NGO Partners conducted 6 field days based on these 7 FFS. 358 participants (238 females) joined the events
- \* A baseline survey was conducted covering the 16 new village target areas. Data analysis and a report is on the way. While conducting the baseline survey, CISOM-II also reviewed beneficiaries based on the lists of ID Poor1 and ID Poor2. Subsequently, the list of ID Poor has been updated and data is entered for baseline survey and reporting
- \* 100 SHGs (80 SHG in CISOM-I and 9 new SHGs and 11 additional existing SHGs (formed by others) consists of total of 2,332 members (1,917 females). All SHGs have been strengthened on SHG management, bookkeeping and micro business activities to generate SHG income and sustainability. The total capital of the 100 SHG is 209,794 USD. In average, 35% of total SHG members have established/improved their home gardens while 13% of SHG members have sold their vegetables. They can earn the income up to 410,670USD totally from the beginning of the project. Additionally, 78%of the SHG members have been raising chicken while 38% have sold their chicken. They can earn the income up to 246,674 USD. Furthermore, 78% have the small production of egg for hatching, consumption and sale.
- \* On May 2018, CISOM launched Internal Mid-term Assessment (IMA) and it found out that total gross income of families has increased from 797 USD per year in 2013, to 1792 USD per year in 2017 and the ID Poor1 & 2 families have reduced from 87 % to 27%. App. 80 SHGs are operating according to the M & E standard for good SHG organization.

***Objective 2: March 2019, 100 SHGs and 9 Agricultural Cooperatives (ACs) have developed into democratic and well-organised civil society organisations improving livelihood of their members.***

- \* 100 SHGs have strengthened their knowledge about Agricultural Cooperatives; their organization and the operation of aggregated group activities; including internal rules and regulations



\* In With the supports from local authorities and the effort of local NGO partners, an exceptional participation of villagers during information meetings, 979 members (687 females) voluntarily gathered and formed 9 ACs. 1,301 shares have been bought which is equal to 19,164USD capitals in the first year 2017 of AC establishment. Up to ending February 2019, 9 ACs have 1,280 members (882 females), which consist of 2,164 shares with total capital of 115,119\$ USD. Hence, it is noted that 9 ACs attracted 27% of new members and increased 57% of buying more shares.

\* The action has improved capacity of AC committee members in terms of market evaluation and their ability to adjust their business plans according to member needs. Hence, all 9 ACs are capable to receive the grant from the project up to 40, 000 USD. All ACs have applied for loan from micro finance institutions for further business operations. As result, 6 of 9 ACs received 23,750USD of loan from Idemitsu MFI Japan for implementation their business in year 2018. Within 2 years 9 ACs could earn total net profit up to 33,605 \$. In year 2019, all 9 AC have applied loan to Japan MFI up to 60,000\$ to reaching out their profit plan 42,194\$ in early 2020. The capital will be used for business activities to benefit of the members such Micro business activities, Farm Input Supply and Credit schemes of the ACs with fine terms - compared to private micro finance – is highly demanded by AC members

\* Local authorities have granted two plots of land for ACs to be used for office buildings. Plots are released as soon as the ACs have submitted their official applications.

***Objective 3: By 2019, 80 out of 100 SHGs, 6 out of 9 ACs and 4 local NGO partners are increasingly influencing local and national decision making on rural development***

\* NGO partners are confident in policy dialogues with the government at district and provincial levels and they participate during District Integrated Workshop and Provincial Integrated Workshop

\* Focus trainings on legal rights, women and children's rights, land rights and advocacy, CIP process as well as training on agricultural techniques (rice and cassava), small business were offered to 100 SHGs during 2016 to improve capacity of right holders. 10,811 (6,954 female) participated.

\* NGO Partners, CPs and leaders of SHGs regularly join monthly meetings of Commune Councils and they are actively taking part in debates and dialogs

\* An increasing number of villagers actively participate during events organized by local authorities (Sub-National Administration organizing public forums, CIP and CC meeting). Villagers are prepared for policy dialogs and are capable to "speak up loud" and to follow-up on their requests

\* 501 priorities of the poor from the 63 villages were incorporated into Commune Investment Planning (CIP)

\* In term of advocacy, civil society organizations – especially Self-Help Groups, local NGOs and to some degree Agricultural Cooperatives (ACs) have developed significant capacity to represent the poor people during policy dialogs.

\* Local authorities have responded positively to the requests from villagers on numerous issues:

\* 52 priorities of the poor have been taken into account and realised by duty bearers (34 roads have been constructed/rehabilitated, 1 kindergarten and 6 pond were established/ rehabilitated, 1 CIP related to the installation of electric systems, 4 sewages,1 bridge rebuilding, 2 CIP related land case settlement and 2 CIP related to mosquito net and a wooden bridge (4.5m x 35m), 1 canal(100m) has been constructed. Total CIP beneficiaries is app 38,615 people (19,710male).

\* 7 land cases have been successfully settled by CISOM project interventions following dialogs initiated during CIP and public forums. It directly benefitted 4, 996 people (2,586 female).

\* Land rights issues were settled e.g. land dispute resolution and land demarcation

\* The Ministry of Land Management, Urban Planning and Construction is measuring land for systematic land registration. It will benefit 912 families.

\* The Provincial governor directly intervened to solve a land dispute between the military and villagers. This case was successfully settled in June 2016.

\* Villagers are actively following up on progress resulting from their proposals at commune level (CIP)

\* 13 land cases have been appealed and intervened during the processes of CIP and public forum.

\* Feedback between the target group and local authorities is established e.g., MAFF and PDAFF conducted spot check among rural people assessing livelihood and agricultural production. This mechanism is seen as mechanism to facilitate communication between villagers and governmental institutions. One extraordinary forum was conducted in ODM with participation of LNGOs, SHGs and CPs. Villagers can appeal their proposal and requests during at these forums.

### **EASY - Empowering Agricultural Cooperatives and Civil Society Development in Siem Reap**

The Empowering Agricultural Cooperatives and Civil Society Development in Siem Reap (EASY) was approved by CISU in May 2017 and was officially started from June 2017. The cooperation agreements with the implementing partner READA has been signed and annual work plans and budgets have been developed. All financial and administrative mechanisms have been set up and are operating smoothly.

Annual, quarterly and monthly work plans including working procedures were scrutinised; short and long-term budget planning including monthly follow-up reports has been developed. Efficient planning and follow-up are in operation.

***Objective 1: By 2020, one CACU have built democratic and organisational capacity to efficiently support 10 Agricultural Cooperatives representing at least 2,000 members.***

- 10 agricultural cooperatives jointly established the agricultural cooperative union (SMUCA) in Siem Reap province. Meeting presided by H.E SANG RIHA, Deputy Governor of Siem Reap province. 104 participants including 58 females attended the event from provincial governor, MAFF/DACP, Provincial Department of Agriculture, Women's Affairs, Planning and Provincial Department of Commerce, District Agriculture Office, District governors, AC, MFI (Micro Finance Institutes), CCs, NGOs, Fertilizer and Animal Feed companies. 10 committee members and leaders were elected including 5 leaders are women that representing of 50%.
- A representative from each AC was elected to seat at SMUAC and the "state of the art" from each AC was identified. The Board Director of SMUAC also participated in all AC annual assemblies to introduce, present the work plan of SMACU and current challenges faced out by SMUAC's member. The board director of SMUAC is closely working with the PDAFF through the project and private and public companies were introduced and contacted.
- 10 Committee members of SMACU have been trained on business planning, book keeping, leadership, procurement, CIP and management, marketing, facilitation, communication, negotiation skills as well and effective dialogue with duty bearers and they have improved their work quality significantly.
- SMUAC have conducted the analyses in AC context and TNA (Training needs Assessments) in 12 ACs in order to supervise ACs on further cooperative development. Based on this TNA, the series of training and services have been provided.
- SMUAC have facilitated ACs in terms of input supply and credit facilitation, fertilizer and animal feed supplied to members at lower prices compared to open market prices. SMUAC has provided loan on credit, fertilizer and animal feed of 107,453 \$ to 12ACs (2 AC out of SMUAC members). 5 ACs received loan from Japanese bank: Idemitsu Saison MFI of 175,000 USD (3 ACs interest rate 1% per month and 2 ACs 1.1% per month) to invest in their business such as credit, fertilizer trading, pesticide, animal feed and buying and selling rice seed.
- 12 ACs (Incl. 2 new ACs out of member SMUAC) have used the service of SMUAC on loan, fertilizer, animal feed and SMUAC board directors have disseminated their services to 10 ACs during AC annual assembly. Challenges of each ACs have been assessed and the Work Plan of SMUAC developed. The services of SMUAC to ACs initiated on lending facilitation, input supply, training on book keeping, Quick Book accounting (double entry) business development as well.
- 3,372 AC members (12 ACs) representing 15 to 20% of inhabitants in 174 target villages has increased their knowledge on the advantages of well-organized AC and CACU.

**Objective 2: By 2020, 10 out of 12 Agricultural Cooperatives (ACs) have enhanced capacity to operate viable cooperative businesses and deliver appropriate services to members (agricultural and business training, credit lines).**

Two new ACs held their first founding general meeting of the agricultural cooperatives in 2017 in two target districts including Chikreng –Koukthlok Loeu (297 members) and Puok –Sasar Sdam (75 members) and officially certified by PDAFF in Siem Reap (Provincial Dept. of Agriculture, Forestry and Fisheries) in February 2018

12 AC's have applied and received for professional service and management package.

12 ACs have operated their business operations according to their guidelines and business plans.

12 ACs have operated businesses e.g. fertilizer trading, animal feed trading, credit, and rice seed. Profit has increased from year to year (from 30,000\$ last year to 52,000\$ 2017). AC profit reached 62,175 USD or 68% of total expected profit by November 2018.

- 3,372 (2914 females) are the members of ACs from 137 SHGs (1,482) and villagers. ACs have delivered appropriate services to SHG including group business aligning AC business, book keeping as well as technical matters.

**Objective 3: By 2020, 155 SHGs, 12 ACs, the CACU and READA understand agricultural and rural development policy issues and they influence local and national decision making on rural development**

\* The agricultural and rural development policies and government frameworks have been identified and used by project staff to train ACs and CACU especially on legal rights, agricultural and rural development issues, challenges of farmer organizations and advocacy. 5 key agriculture issues were identified, including high interest of loan, uncontrolled export of agricultural produces from neighboring countries (Thailand/Vietnam), low prices of agricultural produces, limitation of irrigation and recognition of private sector on AC and CACU. The exporting opportunity of agricultural products is also an important focus for ACs and the CACU. Especially on organic rice and aromatic rice. ACs and CACU are doing advocacy at locally and national level on these issues. Important results are, that the government will establish small and medium banks to issue loans for ACs and Cambodian Agricultural Cooperative Unions at lower interest rate. MAFF (Ministry of Agriculture, Forestry and Fisheries) will increase support to ACs and CACU including both technical and financial supports. Government inject more funds to Rural Development Bank in order to secure the better price of Agricultural productions.

\* 10 ACs have raised prioritized needs towards authorities such as 1) need to lower high prices on agricultural inputs, 2) Limitations to AC own capital, 3) High Interest rates, 4) ACs need, but are without own land or offices, 5) Measures to increase prices of agricultural produce, and 6) Encourage contract farming. ACs have requested local authorities to reserve fund to support AC with lending at lower interest rate.

\* 5 key agricultural issues identified: High interest of loan, uncontrolled import of agricultural produces from neighboring countries, low price of agricultural produces, limitation of irrigation and limited recognition of private sector on AC and CACU

\* 110 SHGs in 71 villages (with 2,030 (1,491 female) members) have conducted training in commune investment planning (CIP). 481 (456 female) SHG members and villagers actively participated during analysis of problems and opportunities in CIP process at their communities. 404 problems were identified. 589 PVDPs reports outlining priorities and recommendations by participants were raised and included in CIP. The target groups also participated in annual public forums

\* Partner READA have actively participated in national and provincial levels workshop, forums and meetings where the challenges and opportunities of target groups-SHG, AC and CACU raised and discussed. ADDA and READA team had discussed with Rural Development Bank to find out the opportunity to further support ACs. Moreover, Project staff also participated in Annual Agriculture Forum, Consultative workshop on AC at national level, Animal law and strategy plan organized by MAFF and CCC/CSO partnership with government.

***By 2020, the positive outcome from ACs and the CACU as well as READA involvement in the planning process and policy dialogs at village, commune provincial and national level has been communicated to a wider range of civil society organisations***

\* The positive outcome from AC and CACU as well as READA involvement has been widely shared with NGOs network in Siem Reap, AC and CACU in Cambodia. 60 farmers from MORODOK NGO and World Vision visited ACs and SHGs. PDAFF have also been inspired the annual assembly and booking keeping system of ACs and the CACU.

\* SMUAC and AC hosted 64 visitors (MAFF, PDAFF, AC committee, OXFARM, FIRD and CAVAC from 8 provinces.

\* 6 AC Committees from 3 ACs participated in training/Workshop on Leadership Skills for Agriculture Cooperative Women Leaders under the cooperation between CAVAC and MAFF. During the workshop, AC raised the problems/challenges faced to government for helping them especially on market issues, agriculture production and tax issues. They also request MAFF to help intervention with input supply company to deliver inputs with good quality and distributing directly to AC and CACU with low price.

\* AC KoukThlork Krom hosted 18 visitors from 10 countries in ASIA that lead by VSO organization.

\* 172F AC committee and AC members from Spean Tnaot received the training on gender empowerment and nutrition presided over by her Excellency Mum Thavy, MAFF secretary of state.

\* 10 SMUAC committee members have been trained on community investment plan (CIP) and listed 5 priority needs including loan with low interest rate, office land, training on marketing and rice quality control and ploughing tractor into Provincial Hall Planning Office.

\* The element and strategy of EASY project have been shared with 56 governor staffs from 25 provinces of Department of water resource and agriculture.

EASY indicators are very relevant in terms of quantities. Some indicators have been supplemented by additional explanations to reach a proper description of implementation quality. Indication of project outreach has been further detailed.



Operating AC in Speanthnat, Chikraeng District, carrying out loan-transactions. 29<sup>th</sup> Nov 2018. Photo: Bodil Pallesen



Well-functioning project strategies, efficient planning and implementation of activities, accurate budgeting and easy follow-up is applied. A sound and qualified EASY partnership (READA and ADDA) is operating the EASY project. Capacity of READA on the EASY concept/implementation strategy is high and activities have been executed in a very convincing manner throughout 2017 and 2018. Quality of implementation is high. Consequently, it is realistic that SMACU, ACs and SHGs are better organised with improved business activities, organisational and commercial capacity as well as advocacy at local, provincial and national level. READA is eagerly discussing how to make sure that SHGs and ACs can influence local and provincial decision-making regarding community investment planning and change of public staff behaviour according to priorities of the poor. Overall, it is realistic to reach the immediate objectives of the project.

## **Vietnam**

### **Legal Assistance to Contract Farming (CFP)**

The three-year project *Legal Assistance to Contract Farming* was finalized in July. The overall development objective for the project has been to secure the rights and benefits of farmers involved in contract farming – ethnic minorities in particular. The focus has been to strengthen their legal capacities.

A wide range of stakeholders including farmers and farmers' organisations, social-organisations, local authorities and agro-industrial companies have strengthened in their knowledge on legal aspects of contract farming. The primary target group has been the ethnic minorities in northern Vietnam and these farmers now have access to competent legal advice on contract farming in three provinces – Son La, Lai Chau and Lao Cai. In total more than 26,000 farmers have been affected by the project. Ethnic minority farmers have improved their knowledge on legal rights through trainings, meetings and counselling. Farmers and businesses have entered into more fair agreements and agro-industrial companies have an increased understanding of corporate social responsibility (CSR) and the importance of fair contracts. The project has laid the first stones for constructive dialogues between the poor farmers and the agro-industrial companies regarding contract farming. A very important achievement has been the involvement and support of the local authorities which has forged positive opportunities for communication to the national level for future policy development. The Legal Consulting Centres (LCCs) in the three provinces have been the voice of poor ethnic minority farmers. The work of the LCCs has been supported by legal departments under provincial authorities including Peoples Committees.

Important national stakeholders have been reached; Ministry of Justice, Legal Department of Ministry of Agriculture and Rural Development, Ministry of Planning and Investment, Ethnic Board of Vietnam Fatherland Front, People Committees in the three target provinces, Women's Union, Farmers' Association and Youth Union.

The role of 60 local facilitators has been essential for the dissemination of the LCCs existences. Hereby the farmers have spread the word about counselling services and the increased use of LCC services has improved their advocacy on legal assistance to contract farming and advocacy for minority farmers in general.

The LCCs in the provinces have assisted farmers and been involved in settling in total 1258 cases.

A guideline for fair and equitable contracts has been developed. The guideline includes selected case studies and models for cooperation contracts.

In total 87 agro-industrial companies have been involved in and participated in the project. Overall the companies understand and agree on the usefulness of fair and equitable contract with farmers both in terms of rights for farmers but also for their business.

Important trust between the provincial Legal Consulting Centres (LCCs) and agro-industrial companies and authorities has been built and it is recognized that the LCCs can act as intermediaries in contract farming and under conflict resolution.

Awareness raising among the target groups but in particular among local authorities has been very important and crucial for the positive outcomes of the project. Trust has been built and this has fostered the involvement of local authorities which again has enhanced the participation of the agro-industrial companies.

The project has performed a major exercise in capacity building for the key stakeholders. As a result, the capacity building has enhanced the knowledge base and strengthen the legal capacities of the farmers significantly to ensure fair and better contracts and business activities with agro-companies.

Dialogue meetings have been very important in bringing the core actors together. The results from the meetings are models for effective cooperation on contract farming between farmers and the industry. These models have been shared with key stakeholders and the public at local and central/nation level.

The project has strengthened VLA by improving their advocacy work within contract farming and advocacy work in general. VLA has also established and developed working relationship with private agro-companies and local authorities in Northern provinces. Furthermore, the organization has gained considerably improved knowledge, understanding and working methods within contract farming and the staff has improved capacity on issues related to contract farming.

ADDA board members (Mr. Ove Gejl and Søren Thorndal Jørgensen) have visited the project during the year, as well as the Danish coordinator Ms. Arafa A. Khatib.

### **Strengthening the Framework for Production and Marketing of Organic Agricultural Products in Northern Vietnam (MOAP)**

The “organic project” has during 2018 made significant progress. Training of Trainers courses (ToTs) for organic livestock and aquaculture were held and 29 trainers were certified. Currently a total of 30 organic Farmer Field Schools have been completed.

A number of events to promote organics has been held among others the Organic day in Luong Son in Hoa Binh province in September, 3 workshops in Hanoi in October, involvement of schools in Hanoi in November.

An important result of policy advocacy in 2018 is the issuing of the renewed and improved National Organic Standard which includes standards for organic processing, crop production and livestock production. Also the issuing of the Organic Decree (No 109/2018/ND-CP) can be attributed to VOAA's advocacy efforts.

The project has lacked support from Tan Lac district in Hoa Binh and activities in that area has thus terminated. However, the other districts; Luong Son and Tan Lac in Hoa Binh province and areas in Tuyen Quang provinces have been very supportive of project activities. The support of local authorities is crucial for success. VOAA arranged a sharing workshop which managed to gather more than 70 officials and members. VOAA currently has 750 official members; 100 organizations and over 150 individuals, 500 farmers. Also Ministry of Agriculture and Rural Development (MARD), Ministry of Science and technology (MOST) and Ministry of Industry and Trade (MOIT) are partners.

Six curricula on organic crop cultivation, livestock production, aquaculture, bio-fertilizer production, plant probiotics production and marketing have been developed since the beginning of the project. An important activity during 2018 has been to distribute the curriculars and the materials have been presented to MARD and it is planned to apply for funding for further distribution.

Sixteen FFSs with a total of 443 participants have been initiated in 2018. The FFS have been on; vegetables, livestock; pig, chicken, cow buffalo, and fruit; orange and pomelo and tea.

A total 114 farmers who have joined FFSs have formed 11 producer groups. The groups are in the process of being PGS certified. 60 farmers have been trained in inspection of compliance of organic standards and PGS standards.

### **Knowledge and experience sharing and marketing**

A number of cross visits among producer groups have been arranged across other provinces with organic agriculture. The aim was knowledge and experience sharing and it has been very useful and inspiring for the members of the groups. The project has also arranged a study tour to Thailand to learn from experiences there in organic agriculture agro-eco tourism.

As a part of marketing activities, the MOAP project has made efforts to link producer groups with retailers in Hanoi and Ho Chi Minh City. The meetings have been effective because there have been direct contact and dialogue about supply and demand where the parties could resolve several difficulties on processing, packaging, product preservation, traceability and limited selection of vegetable produce. The linkage meetings also allowed farmers to negotiate prices and transport options.

To improve the producer groups' marketing strategies study trips to retail outlets in Hanoi were arranged. From these study trips the farmers enhanced their understanding about customer demands, trends etc. and they could focus and improve their products and quality. The MOAP project has also invited management, teachers, students and their parents from schools to visit the organic producer groups. They learned about organic cultivation methods and the advantages of organically grown produce. The producer groups received several orders and are now suppliers for several school kitchens.

### **Communication**

VOAA has launched a new and improved website with information about VOAA and organic agriculture in Vietnam in general. The website includes membership link and information. Furthermore a new VOAA Facebook page has been created and at the end of 2018, it had some 2.500 likes and 3.000 follows. The site is actively used and a good tool to share information a cheap solution for communication work.

### **Capacity building of VOAA**

Staff and volunteers at VOAA have attended training courses and conferences to enhance both organizational and personal competences. The activities include English courses, IFOAM courses, Biotrade standard course in Malaysia and other conferences in Korea, Thailand and Vietnam.

### **Lobby activities and promotion of organic products**

In October 2018 VOAA collaborated with Hanoi Promotion Agency (HPA) and organized a three day of fair "Organic food identification in Hanoi". The workshop included more than 30 enterprises, farmer groups who had outlets of organic products. During the three days the fair had 500+ visitors.

Another event was the workshop "Organic Foods for schools in Hanoi" with 170 participants: 125 school rectors from kindergarten and primary schools, 10 parents and representatives of PGS inter-groups, cooperative directors, organic producers, organic retailers, organic and food safety experts, VOAA and a number of officials from Education departments. The workshop also had attention from the media; newspapers and magazines in Hanoi.

Furthermore there has been "Organic Farmers' days" and "Organic Vietnam day" in Luong Son district in Hoa Binh. The important results from these events are awareness raising and promotion of organic products.

### **Collaboration with decision makers**

VOAA has done important advocacy work during 2018. Contact has been established with Ministry of Agriculture and Rural development and the Ministry of Science and technology. Furthermore a new dynamic and younger executive board within VOAA has been formed.

Significant outputs have been reached during 2018 and the organic movement in Vietnam is growing. VOAA is now recognized as a lead on organics in Vietnam on national, regional and international level.

### **Tanzania**

The last year ADDA has operated under one major project in Tanzania, which is funded by the Agricultural Markets Development Trust (AMDT). The AMDT trust is on its part funded by DANIDA, SIDA (Sweden) and Irish Aid.

The project is created out of a partnership between ADDA and the Indian company Vantage Organic Foods (VOF). The partnership with VOF was initiated in 2015 and the basis of the partnership is VOF's interest in the establishment of a supply base of small-scale farmers to produce organically certified crops. The main crops for VOF are at the moment sunflower seeds and other oil seeds. VOF are specialized in the organization of small-scale farmers, training them in organic farming and getting them organically certified according to several organic standards. Their customers are international companies that produce organic animal feed for the markets of Europe, North America and Japan.

In 2017 ADDA achieved funding from AMDT for a project on the development of a better market for the poor farmers focusing on the overall market around organic sunflower seeds. The target of the project is to link at least 20,000 poor farmers with VOF through local partners. Up to Q1 2019, approx. 24.000 farmers have been registered and prepared for certification (registration, documentation and training). The local partners' roles and responsibilities are to identify and register farmers interested in organic farming, continuously educate farmers in organic farming and agricultural practices and to manage the documentation needed to obtain and maintain organic certification for the farmers. Training of farmers is proceeding according to plan. The VOF share of the project is to pay for the certification of the farmers by an internationally accredited certification agency, which has to be renewed every year, and to buy the crops from the farmers. Unfortunately, until now the purchase has not met the project's expectations. This is due to difficulties to achieve the needed documentation and hence obtain organic certification in 2018. Unfortunately, 2019 have had poor weather during the growing season and the harvest is expected to be poor. However organic certification is expected to be achieved this year and VOF is very focused on acquiring a significant quantity of crops and are in the process to finalize the employment of a full-time employee to lead this work and establish collaboration with buying agents. AMDT understands the difficult cultivation conditions with unusually little rainfall, and thus lacks water to ensure a beneficial crop. But at the same time, AMDT points out the need for an effort to be made with acquisitions, so that the farmers do not lose faith in the project.

Both ADDA and AMDT have had administrative difficulties the first year of the project because the employees at both offices have had to learn how to work with the demanding methodology the funding is centred around called "Making the Market work for the Poor (M4P)". As a consequence, there have been problems with compliance with deadlines. ADDA's office in Copenhagen with Arafa and Charlotte has been an indispensable support for Erik. In the office in Dodoma, there has been the absence of an administrative and financial manager during the first quarter, which has caused a tremendous administrative work for Erik. With the recruitment of Mercy, this problem should be solved. AMDT has also recruited qualified employees to manage the projects launched last year. Martin Mghallah also expressed great expectations for the future work for AMDT including in the collaboration with ADDA. AMDT has been promised 10 years of funding, of which one year has been going for preparation and three years of operational work. AMDT looks very positively on ADDA as a partner also in the years to come. Erik received much praise as a partner who has been easy to work with. Out of the nine projects managed by AMDT, ADDA is the only project manager working with organic farming.

A collaboration has been entered into with the Tanzania Metrological Institute to send weather forecasts every 10 days via SMS to project lead farmers in the villages. This is a clear improvement in the weather forecasts available for the farmers. Unfortunately, it is not enough to get a sufficient weather forecasts for the farmer, whose crops and thus also the farmer suffer much during the extreme and unpredictable weather conditions!

AMDT is presently looking at the possibilities for obtaining a supplemental a grant from AMDT to be managed by ADDA. The grant is of approx. US \$ 100,000 with the aim to establish a cloud-based data base system for recording and analysis of all necessary statistical data from farmers in collaboration with the Danish company **Myorgdata**. The system is expected to be used for both ADDA and other AMDT funded projects.

### **THANKS**

To the many members of ADDA, our donors: CISU, Danida, EU, AMDT, private donors, private organizations, VELUX, our partners, our dedicated staff members, people in the villages. We thank you for another good year and financial support.

On behalf of the Board  
Søren Thorndal Jørgensen  
Chairman ADDA,

Kalø, Denmark 22<sup>nd</sup> May 2019



## Accounting policies

The financial statement has been carried out in accordance to generally accepted accounting practice.

The accounting policies used are the unchanged compared to last year, and the annual accounts are presented in Danisk kroner DKK.

### Generally about accounting and measurement

Income is recognized in the profit and loss account currently with its realisation, including the recognition of value adjustments of financial assets and liabilities. Likewise, all costs are recognized in the profit and loss account.

Assets are recognized in the balance sheet, when the company is liable to achieve future, financial benefits and the value of the asset can be measured reliably.

Liabilities are recognized in the balance sheet, when the company is liable to loose future, financial benefits and the value of the liability can be measured reliably.

At the first recognition, assets and liabilities are measured at cost. Later, assets and liabilities are measured as described below for each individual accounting item.

At recognition and measurement, such predictable losses and risks are taken into consideration, which may appear before the annual report is presented, and which concerns matters existing on the balance sheet date.

### Donations transferred

Donations received is recognized in the income. Donations that has to be transferred to Asia etc. is recognized in Donations transferred. If the donations has not yet been transferred it is recognized as a liability.

### Net turnover

The net turnover is accounted in the annual report for membership fee, at the time for payment. The so called contribution to the administration (7% overhead), which come from a stable percentage of the cost achieved in the project has to be periodised, in such a way it is similar to the cost accounted in the project accounted costs.

### Administration

Administration consist of cost for various cost for administration, work in the board, accounting etc.

### Accounts recievable

Accounts recievable is measured to a amortised cost price, which normally will be the nominel price. This will be reduced to prevention of expected loss's for the net value after realisation of the item.

### Cash funds

Cash and cash equivalents comprise cash deposits in financial institutions.

### Debts obligations

Debts obligations are considered as a calculation with other debts, measured to amortised cost price, which usually will be the nominel value.

**Profit and loss account January 1, 2018 - December 31, 2018**  
**Resultatopgørelse for perioden 1. januar - 31. december 2018**

	2018	2017
	dkr.	dkr.
Membership Fees / Medlemskontingent	20.000	21.350
Project Contract Farming / Projekt Contract Farming	60.182	121.503
Project MOAP / Projekt MOAP	83.272	62.293
Project Cemi / Projekt Cemi	0	88.964
Project COCIS / Projekt COCIS	0	37.702
Project Tanzania ADP / Projekt Tanzania ADP	- 6.916	12.972
Project Tanzania AMDT / Projekt Tanzania AMDT	133.516	49.534
CISOM II Cambodia / Projekt CISOM II Cambodia	92.068	114.934
Project EASY / Projekt EASY	84.367	46.597
Donations from members / Gaver fra medlemmer	21.850	21.700
Receipts from general support / Tilskud fra Tipsmidler	50.193	48.415
2 Receipts from fundraising / Indsamling ved fundraising	0	110.000
Other income / Andre indtægter	0	17.178
Incoming Interests / Renteindtægter	5.811	5.871
<b>Total Income</b>	<b>544.343</b>	<b>759.013</b>
<b>Administrative Expenses / Administrative udgifter</b>		
Paper, office expenses / Kontorartikler, papir mv.	10.774	13.916
Postage, freight / Porto, fragt mv.	54	0
Education / Uddannelse	800	3.881
Advertising / Annoncer	4.625	0
Insurance / Forsikringer	3.278	10.300
Subscriptions / Abonnementer	6.800	5.450
Allowances to the board / Bestyrelseshonorarer	50.000	30.000
Meetings and General Meeting / Mødeudgifter	10.767	14.438
Information worker, net / Informationsmedarbejder netto	62.794	82.453
Transportation board meetings / Transportudgifter til bestyrelsen	6.648	10.992
Houserent, electricity etc. / Huslejeudgifter, el, varme mv.	19.500	15.200
Internet - IT / Internet og IT	9.389	8.584
<b>Projects / Projekter</b>		
Expenses in projects not covered / Underskud i projekter	483	0
Expenses not covered (loss CISOM II / Underskud CISOM II	8.983	18.321
Expenses not covered (loss COCIS) / Underskud COCIS	0	15.102
Expenses not covered Tanzania 2017	9.087	0
Exchange costs Cemi, Contract Farming / valutakurstab Cemi, Cont.F.	12.809	0
Car donated to Tanzania AMDT / bil overført til projekt AMDT	0	27.131
2, 5 Donations transferred to Cambodia / Overførte donationer til Cambodia	21.850	38.878
Cambodia project expenses / Projektudgifter vedrørende Cambodia	552	0
Vietnam project expenses / Projektudgifter vedrørende Vietnam	0	10.888
Membersday, Agromek, exhibitions, etc./ Medlemsdag, Agromek, udstill	31.448	76.280
<b>Project Management / Projekt ledelse</b>		
Secretariat / Løn til sekretariatet	136.515	155.585
Auditing / Revision	24.000	25.000
Project administration, Tanzania / udgifter projekt administr. Tanzania	45.833	0
Project administration, Cambodia / udgifter projekt administr. Cambodia	5.000	8.067
Project administration, Tanzania / Udgifter projekt administr. Tanzania	0	13.813
Financial Expenses, bank charges / Renteudgifter, gebyrer mv.	5.036	4.504
<b>Total Expenses / Udgifter i alt</b>	<b>487.025</b>	<b>588.783</b>
<b>Profit or loss for the year / Årets resultat</b>	<b>57.318</b>	<b>170.230</b>

## Balance sheet December 31, 2018

Balance pr. 31. december 2018

### Assets

### Aktiver

<u>Note</u>	<u>31.12.2018</u> dkr.	<u>31.12.2017</u> dkr.
<b>Current assets / Omsætningsaktiver</b>		
<b>Receivables / Tilgodehavender</b>		
3 Other receivables / Andre tilgodehavender	163.487	87.797
Account CISOM II / Mellemværende projekt CISOM II	0	20.312
Account Contract Farming / Mellemværende projekt Contract Farming	107.000	140.202
Account Tanzania ADP / Mellemværende projekt Tanzania	0	43.219
Account Tanzania AMDT / Mellemværende projekt Tanzania AMDT	215.434	218.585
Account CISUP / Mellemværende projekt CISUP	400	400
Account MOAP (Organic) / Mellemregning projekt MOAP (organic)	73.887	30.670
Account EASY / Mellemregning projekt EASY	36.081	32.732
Account EU / Mellemregning projekt EU	0	30.000
	<u>596.289</u>	<u>603.917</u>
Car, inventory, bought from Tanzania II / Inventar købt af Tanzania II	0	0
4 <b>Bank balances / Bankindestående</b>	<u>648.197</u>	<u>683.995</u>
<b>Total Current Assets / Omsætningsaktiver i alt</b>	<u>1.244.486</u>	<u>1.287.912</u>
<b>Total Assets / Aktiver i alt</b>	<u>1.244.486</u>	<u>1.287.912</u>

**Balance sheet December 31, 2018****Balance pr. 31. december 2018****Liabilities  
Passiver**

<u>Note</u>	<u>31.12.2018</u> dkr.	<u>31.12.2017</u> dkr.
<b>Liabilities / Passiver</b>		
<b>Equity / Egenkapital</b>		
Equity primo / Egenkapital primo	1.028.599	858.369
Profit or loss for the year / Overført resultat	57.318	170.230
	<u>1.085.917</u>	<u>1.028.599</u>
<b>Current liabilities / Kortfristede gældsforpligtelser</b>		
Taxes and pensions / A-skat, pensioner mv.	44.198	66.490
Calculated provision for holiday obligations/Skyldige, beregn. feriepeng	27.300	49.500
Account CISOM II / Mellemværende projekt CISOM II	1.745	0
Account Danida (Song Da II) / Mellemregning Danida (Song Da II)	41.876	41.876
Account COCIS / Mellemværende projekt COCIS	0	4.482
5 Donations transferred to 2018 (2017) / Donationer til videre overførsel	23.450	76.965
Owings to accountant and bookkeeping / Anden gæld	20.000	20.000
	<u>158.569</u>	<u>259.313</u>
<b>Total Liabilities / Passiver i alt</b>	<u>1.244.486</u>	<u>1.287.912</u>
6 Contingent liabilities / Eventualforpligtelser		

<u>Note</u>		<u>2018</u>	<u>2017</u>
<b>1</b>	<b><u>The objective of the organisation / Foreningens formål</u></b>		
	To work for increased degree of self supply for the poorest parts of the rural population in developing countries / Arbejde for at øge selvforsyningen for den fattigste del af befolkningen i udviklingslande .		
	To implement agricultural and food supply projects in developing countries / Implementere landbrugs- og fødevarer projekter i udviklingslande.		
	To supply development of social and environmental sustainability in the target groups / Bidrage til udvikling af social og miljømæssig bæredygtighed i udvalgte målgrupper .		
<b>2</b>	<b><u>Receipts from fundraising / Modtagne beløb fra fundraising</u></b>		
	Velux Fonden	0	10.000
	J.M.Villesen	0	100.000
		<u>0</u>	<u>110.000</u>
<b>3</b>	<b><u>Other receivables / Andre tilgodehavender</u></b>		
	Salaries refunding from projects / Løn refunderet fra projekterne	62.090	9.087
	Salaries refunds / Løn refunderet fra tilskud	0	31.450
	Accountant AMDT / Tilgode hos Tanzania AMDT	77.347	0
	Donations for Cambodia / Tilgodehavende donation til Cambodia	5.000	0
	Other receivables / Andre tilgodehavender	19.050	0
	EU project account / Mellemregning med EU projekt	0	47.260
		<u>163.487</u>	<u>87.797</u>
<b>4</b>	<b><u>Bank balances / Bankindeståender</u></b>		
	Sparekassen Kronjylland / Sparekassen Kronjylland	648.197	683.995
		<u>648.197</u>	<u>683.995</u>
<b>5</b>	<b><u>Grants for donations / Modtagne gaver til videreoverførsel</u></b>		
	Transfer primo / Transfer primo	76.965	86.050
	Grants for Vietnam / Donationer til Vietnam	0	- 47.963
	Grants for Cambodia / Donationer til Cambodia	21.850	38.878
		<u>98.815</u>	<u>76.965</u>
	Transferred to Cambodian groups / Overført til Cambodia	- 75.365	0
	<b><u>Donations to be transferred / Donationer til overførsel</u></b>	<u><b>23.450</b></u>	<u><b>76.965</b></u>

<u>Note</u>		<u>2018</u>	<u>2017</u>
<b>6</b>	<b><u>Contingent liabilities / Eventualforpligtelser</u></b>		
	<p>ADDA is liable for a contingent deficit in all the projects, where ADDA is project responsible / ADDA hæfter for eventuelle underskud i alle projekter, hvor ADDA er projektansvarlig.</p>		
	<p>ADDA is also project responsible for "Tanzania AMDT", which is not included in the financial statement. ADDA is also liable for a deficit in this project / ADDA er ligeledes projektansvarlig for projekt "Tanzania AMDT", der ikke fremgår af årsrapporten. ADDA hæfter ligeledes for eventuelt underskud i dette projekt.</p>		

## CISOM II

Project Titel: Empowerment of Civil Society in Oddar Meanchay, Cambodia  
Reg.nr.: 15-1715-SP-sep

Contributions not Used Primo		1.061.656
Contributions Received for Fiscal Year		778.200
Donations		<u>37.682</u>
		1.877.538
Transferred to Receipient Country in FY	951.690	
Regulation of Used Contributions	<u>363.572</u>	
	1.315.262	
Administration in Denmark	<u>92.068</u>	<u>1.407.330</u>
Contributions not used ultimo		470.208
Net Interests and earnings from Exchange Rates, primo	1.729	
Net Interests and earnings from Exchange Rates	<u>620</u>	<u>2.349</u>
		<u>472.557</u>

### Amounts Transferred to Cambodia

	USD	Kurs	DKR
16.02.2018	48.000	598,49	287.273
20.04.2018	6.213	606,50	37.682
01.06.2018	50.000	638,83	319.415
24.09.2018	48.000	640,25	307.320
	<u>152.213</u>		<u>951.690</u>

## Contract Farming

Project Titel: Legal Assistance to Contract Farming  
Reg.nr.: 15-1632-SP-apr

Contributions not Used Primo		876.582
Contributions Received for Fiscal Year		<u>0</u>
		876.582
Transferred to Receipient Country in FY	0	
Regulation of Used Contributions	<u>811.640</u>	
	811.640	
Administration in Denmark	<u>60.182</u>	<u>871.822</u>
Contributions not used ultimo		4.760
Net Interests and earnings from Exchange Rates, primo	2.933	
Net Interests and earnings from Exchange Rates	<u>124</u>	<u>3.057</u>
Transferred to CISU		<u>7.817</u>

### Amounts Transferred to Vietnam

	USD	Kurs	DKR
01.01.2018	<u>0</u>	0,00	<u>0</u>
	<u>0</u>		<u>0</u>

## MOAP - ØKO

Project Titel: **Strengthening the Framework for Production and Marketing of Organic Agricultural Products in Northern Vietnam**

Reg.nr.: CISU nr. 15-1755-SP- dec

Contributions not Used Primo		507.823
Contributions Received for Fiscal Year		1.012.708
Donations for Cambodia		45.837
		<u>1.566.368</u>
Transferred to Receptient Country in FY	429.313	
Regulation of Used Contributions	760.284	
	<u>1.189.597</u>	
Administration in Denmark	83.272	1.272.869
	<u></u>	<u></u>
Contributions not used ultimo		293.499
Net Interests and earnings from Exchange Rates, primo	1.609	
Net Interests and earnings from Exchange Rates	391	2.000
	<u></u>	<u>295.499</u>

### Amounts Transferred to Vietnam

	USD	Kurs	DKR
16.04.2018	7.300	603,33	44.043
28.06.2018	32.722	644,47	210.882
13.08.2018	26.600	655,59	174.388
	<u>66.622</u>		<u>429.313</u>

## EASY

Project Titel: **Empowering Agricultural Cooperatives and Civil Society Development in Siem Reap, Cambodia (EASY)**

Reg.nr.: CISU nr. 17-1984-UI-dec

Contributions not Used Primo		772.727
Contributions Received for Fiscal Year		1.200.000
Donations		37.682
		<u>2.010.409</u>
Transferred to Receptient Country in FY	701.507	
Regulation of Used Contributions	503.741	
	<u>1.205.248</u>	
Administration in Denmark	84.367	1.289.615
	<u></u>	<u></u>
Contributions not used ultimo		720.794
Net Interests and earnings from Exchange Rates, primo	2.112	
Net Interests and earnings from Exchange Rates	2.921	5.033
	<u></u>	<u>725.827</u>

### Amounts Transferred to Cambodia

	USD	Kurs	DKR
18.04.2018	46.000	602,80	277.288
06.08.2018	31.000	646,91	200.542
06.12.2018	34.000	657,87	223.677
	<u>111.000</u>		<u>701.507</u>



## CISOM II - Empowerment of Civil Society in Oddar Meanchay, Cambodia

Financial statement for January 1 to December 31, 2018

### 1 Investments:

Bicycles	0
Minor equipment and stationary	0
Other expenses	0
	<hr/>
	0
	<hr/>

### 2 Expatriate assistance:

Salaries	89.596
Pension	0
Social expenses, wage administration	0
	<hr/>
	89.596
	<hr/>

### 3 Local employment:

Salary project manager	37.716
NGO district senior supervisor in ODM	79.479
Accountants part time	69.517
Per diem	29.295
Insurance	9.418
Others	0
	<hr/>
	225.425
	<hr/>

### 4 Activities:

#### Training materials

#### Fee for CP's - FFS, SHG development

Fee for CP's - FFS, SHG development CIDO	31.546
Fee for CP's - FFS, SHG development RCEDO	31.546
Fee for CP's - FFS, SHG development KBA	35.926

#### Training of trainers CP's

Training of trainers CP's, ADDA	0
Training of trainers CP's, READA	0

#### AC formation and capacity building

AC formation - Cido	2.085
AC formation - RCEDO	620
AC formation - KBA	1.640

#### Inputs Community Development Plans (CDP)

Inputs Community Development - CIDO	12.869
Inputs Community Development - KBA	7.683

#### Self Help group capacity building

Self help group capacity - CIDO	0
Self help group capacity - RCEDO	0
Self help group capacity - KBA	0

## Financial statement for January 1 to December 31, 2018

<b>Beneficiary capacity building</b>	
Beneficiary capacity building CIDO	3.091
Beneficiary capacity building RCEDO	4.039
Beneficiary capacity building KBA	3.408
<b>Local consultant / staff</b>	
Local consultant / staff ADDA	3.268
Local consultant / staff READA	0
Local consultant / staff CIDO	0
<b>ADDA DPC and financial supervision</b>	
ADDA financial supervision	55.539
<b>Project coordinator</b>	
Project coordinator - ADDA	11.013
Project coordinator - READA	93.800
<b>Senior advocacy advisor</b>	
Senior advocacy advisor - READA	78.928
<b>NGO district coordinator in ODM</b>	
NGO district coordinator in Oddar - CIDO	39.615
NGO district coordinator in Oddar - RCEDO	37.704
NGO district coordinator in Oddar - KBA	30.903
<b>Local facilitators in ODM</b>	
Local facilitators in ODM - ADDA	0
Local facilitators in ODM - CIDO	30.987
Local facilitators in ODM - RCEDO	24.782
Local facilitators in ODM - KBA	30.583
<b>Local junior advocacy advisor</b>	
Local junior advocacy advisor - READA	0
Local junior advocacy advisor - CIDO	45.712
<b>Specialist / expatriate support to NGO</b>	
ADDA	86.828
	<hr/>
	704.115
	<hr/>
<b>5 Local administration:</b>	
Office rent	33.189
Stationary and office supplies	23.732
Local audit	23.042
Communication, telephone etc.	23.140
Cars	50.870
Motorcycles	37.748
Insurance	0
Bank Fees, local documents etc.	4.300
Other fees	0
	<hr/>
	196.021
	<hr/>

# Financial statement for January 1 to December 31, 2018

## 6 Information in Denmark:

Ressource persons	0
Information material	7.452
Information on Website	0
Other	0
	<u>7.452</u>

## 7 Project monitoring:

Salaries	15.000
International tickets	0
Accommodation, food, transportation	0
Other expenses	0
	<u>15.000</u>

## 8 Project evaluation:

Salaries, tickets etc.	55.337
Accommodation	0
Other expenses	0
	<u>55.337</u>

## 9 Administration in Denmark:

Accounting in Denmark	13.566
Auditing in Denmark	8.750
Administration fee in Denmark	92.068
Other expenses	0
	<u>114.384</u>

## Total Expenses

**1.407.330**

CISU Grant	778.200
Donations	37.682
Total expenses	-1.407.330
Transfer from 2017	1.061.656
	<u>470.208</u>

Accumulated interests	2.349
<b>Account with CISU</b>	<u><b>472.557</b></u>

## Legal assistance to Contract Farming

Financial statement for January 1 to July 31, 2018

### 1 Investments:

Computers	5.438
Motorcycles	0
Laptop	0
Printers & equipment	0
Other elect. Equipment & software	2.389
Laboratory and field testing	0
A/V equipment	0
Litterature, subscriptions	0
	<u>7.827</u>

### 2 Expatriate assistance:

Project counsellor	21.626
Pensions	0
Other expenses	0
	<u>21.626</u>

### 3 Local employment:

Salary project director	19.111
Salary project manager	19.145
Marketing assistant	0
Driver	0
Other salaries	0
Salary accountant	15.771
Other	0
	<u>54.027</u>

### 4 Activities:

Legal knowledge	0
Workshops	0
Mobil legal aid clinics	135.358
Training - village heads	0
Dev. And. Pub. Legal handbooks	0
Legal consult at LCC	33.069
Support operations LCC's	37.900
Collaboration with agri-indus	0
Training courses	16.148
Forums to discuss	0
Training courses	0
Conflict mediation	3.981
Workshops/orientations	398
Workshops / key players	30.780
Case studies	19.950
Final workshop	40.285
Danish manhours	115.588
	<u>433.457</u>

<b>5</b>	<b>Local administration:</b>	
	Administration	63.742
	Office rent	17.298
	Communications	6.867
	Office costs	9.447
	Local travel	6.390
	Audit in Vietnam	27.213
	Bank fee	1.575
	Withdrawal	-7.990
	Stationary	5.201
		<u>129.743</u>
<b>6</b>	<b>Projekt monitoring:</b>	
	Food lodging etc.	2.083
	Manhours	4.084
	Publishing, printing etc.	2.003
		<u>8.170</u>
<b>7</b>	<b>Projekt evaluation :</b>	
	Consultant fee	26.184
	Danish payroll	70.968
	Insurance	0
	Food lodging etc.	665
		<u>97.817</u>
<b>8</b>	<b>Information in Denmark:</b>	
	Communication and seminar	12.282
		<u>12.282</u>
<b>9</b>	<b>Auditing:</b>	
	Auditing in Denmark	33.750
	Accounting in Denmark	12.941
	Other	0
		<u>46.691</u>
<b>10</b>	<b>Administration in Denmark:</b>	
	Administrationfee in Denmark	60.182
		<u>60.182</u>
		<u><b>871.822</b></u>
	<b>Total Expenses</b>	
	CISU Grants	0
	Total expenses	-871.822
	Transfer from 2017	876.582
		<u>4.760</u>
	Accumulated interests	3.057
	<b>Account with CISU</b>	<u><b>7.817</b></u>

**Strengthening the Framework for Production and Marketing of Organic  
Agricultural Products in Northern Vietnam (MOAP)**

**Financial statement for January 1 to December 31, 2018**

**1 Investments:**

Computers	0
Motorcycles	10.280
Laptop	0
Printers & equipment	0
Office facilities	6.606
Laboratory and field testing	0
A/V equipment	0
Litterature, subscriptions	0
	<hr/>
	16.886

**2 Expatriate assistance:**

Expatriate advisor	65.810
Travel expenses DK	0
Local travel	0
Other expenses	0
	<hr/>
	65.810

**3 Local employment / staff**

VOAA project director	38.233
VOAA accountant	38.299
Marketing assistant	0
Driver	0
Other salaries	0
Salary accountant	0
Local consultants	0
Project director	0
Project manager	0
Accountant	0
Other	0
	<hr/>
	76.532

**4 Activities:**

Orientation	
Detailed field recon	10.205
Selection	5.888
Baseline survey	4.230
Review	6.480
Develop new curricula	25.880
TOT for facilitators	16.040
Conduct of FFS	79.659
Cap. Building FFS/PG	30.433
Cap. Building intergroups	15.530
Cross visit PG	80.677
Org. Of meetings	5.979

	Org. Visits producer	36.552
	Strengthen VOAA	2.810
	Cap. Building VOAA staff	28.288
	Training PGS ins./cert	2.123
	Lobbying network	37.511
	Dev handling PGS	9.227
	Dialogues NGO-donors	0
	Agreements	18.809
	Promotion consumers	76.283
	National workshop	9.470
	Advocacy national	26.689
	Ref. And eval.	9.593
	Advocacy regional	0
	VOAA technical staff	116.651
	Local travel	16.600
	Local administration	68.962
	Danish Manhours	206.886
	Other	0
		<hr/> 947.455 <hr/>
<b>5</b>	<b>Local administration:</b>	
	Office supplies VOAA	19.746
	Office rent VOAA	13.150
	Communications	0
	Office costs	0
	Vehicle maintenance	0
	Local travel	0
	Office rent	0
	Audit in Vietnam	5.759
	Bank fee	2.040
	Withdrawal	0
	Stationary	0
	Other expenses	0
		<hr/> 40.695 <hr/>
<b>6</b>	<b>Projekt monitoring:</b>	
	Airfare	0
	Travels	0
	Insurance	0
	Food, accomodation etc.	15
	Manhours	24.882
	Publishing, printing etc.	0
		<hr/> 24.897 <hr/>
<b>7</b>	<b>Projekt evaluation :</b>	
	Airfare	0
	Travels	0
	Publishing, printing etc.	0
		<hr/> 0 <hr/>

**8 Information in Denmark:**

Exhibitions	0
Other	0
	<u>0</u>

**9 Auditing:**

Auditing in Denmark	6.250
Accounting in Denmark	11.072
Other	0
	<u>17.322</u>

**10 Administration in Denmark:**

Administrationfee in Denmark	83.272
	<u>83.272</u>

**1.272.869**

**Total Expenses**

CISU Grant	1.012.708
Donations	45.837
Total expenses	-1.272.869
Transfer from 2017	507.823
	<u>293.499</u>

Accumulated interests	2.000
<b>Account with CISU</b>	<u><b>295.499</b></u>



**Empowering Agricultural Cooperatives and Civil Society  
Development in Siem Reap, Cambodia (EASY)**

**Financial statement for January 1 - to December 31, 2018**

<b>1 Investments:</b>	
Bicycles	0
Motorcycles	0
Laptops	0
Cameras	0
Printers	0
Projectors	0
Other expenses	46.022
	<hr/>
	46.022
<b>2 Expatriate assistance:</b>	
Salary	35.788
Pension	0
Social expenses, wage administration	0
Per diem	0
Travel	8.041
Accommodation coordinator	0
ADDA advisor	0
Other expenses	0
	<hr/>
	43.829
<b>3 Local employment:</b>	
Salary project manager	38.630
Agri. Advisor	0
READA accountant	24.573
ADDA Office guard, cleaner and facility maint	68.858
Per diem	8.588
Insurance	11.156
	<hr/>
	151.805
<b>4 Activities:</b>	
AC, CACU and SHG development	0
READA	26.467
Training of CP's	0
READA	0
Formation and development of unions	
READA	3.891
AC capacity building/training materials	
READA	9.601
Competitive management packages	
ADDA	45.309
READA	111.222

**Financial statement for January 1 - to December 31, 2018**

Inputs for Community Development Project ADDA	18.486
Self help group capacity building READA	4.186
Technical training of / demonstration bene ADDA	2.143
READA	15.834
Local consultants/staff capacity building ADDA	5.143
CACAU, AC and NGO financial supervision ADDA	39.870
Advocacy and professional man. Packages ADDA	51.274
Hifh level advocacy exec. Management READA	37.770
Adcocacy advisor READA	25.765
Subject matter specialists ADDA	-19.487
READA	118.114
Local facilitators in Siem Reap ADDA	-16.683
READA	158.507
Specialist/expat/ support NGO cap. Building ADDA	83.020
	<hr/>
	720.432

**5 Local administration:**

ADDA administration	64.112
READA administration	9.722
ADDA Stationary and office supplies	8.395
READA Stationary and office supplies	6.108
ADDA communication	17.033
READA communication	9.864
ADDA CARS	15.523
READA CARS	14.079
ADDA motorcycles	2.079
READA motorcycles	13.756
ADDA insurance	3.489
READA insurance	662
Other fees	0
	<hr/>
	164.822

**Financial statement for January 1 - to December 31, 2018**

**6 Project monitoring:**

International tickets	3.067
Man hours	45.000
Accommodation, food, transportation	0
Fees, allowances	0
Per diem	3.840
Other expenses	0
	<u>51.907</u>

**7 Project evaluation:**

International tickets	0
Accommodation	0
Salary team leader	8.069
Per diem	0
Other expenses	0
	<u>8.069</u>

**8 Information in Denmark**

Campaign in Denmark	0
Man hours	0
Other expenses	0
	<u>0</u>

**9 Administration in Denmark:**

Accounting in Denmark	12.112
Auditing in Denmark	6.250
Administration fee in Denmark	84.367
Other expenses	0
	<u>102.729</u>

**Total Expenses**

**1.289.615**

CISU Grant	1.200.000
Donations	37.682
Total expenses	-1.289.615
Transfer from 2017	772.727
	<u>720.794</u>

Accumulated interests	5.033
<b>Account with CISU</b>	<b><u>725.827</u></b>