

# **Kingdom of Cambodia Nation Religion King**



Ministry of Agriculture, Forestry and Fisheries

General Directorate of Agriculture

Department of Agriculture Forestry and Fisheries

## **Model Annual Report Format**

**201...**

Fiscal Year 201...: January 1<sup>st</sup>, 201... – December 31<sup>st</sup>, 201...

## **AGRICULTURAL COOPERATIVE**

Prepared by: Project for Establishing Business-Oriented Agricultural Cooperative Models (BPAC)

## **Annual Report Format**

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# Kingdom of Cambodia Nation Religion King

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## .....Agricultural Cooperative

### ANNUAL REPORT 201...

#### 1. OUTLINE OF ACTIVITIES OF AGRICULTURAL COOPERATIVE

..... Agricultural Cooperative was established on (D)..... (M)..... (Y).....located in.....village, .....commune, .....district, .....province.

This annual report shows the organization and businesses of.....agricultural cooperative for the fiscal year 201..., from January 1<sup>st</sup>, 201... to December 31<sup>st</sup>, 201.... In the end of fiscal year 201..., this agricultural cooperative has .....members in total including ..... females, and ..... shares of total shares. .....

The agricultural Cooperative earned ..... riel for this fiscal year from ..... businesses as follows:

- A. Credit business (loan, saving, bank deposit, etc.) received total interest amount ..... riel in fiscal year 201....
- B. Supply business (buying inputs from outside and supplying to AC members such as supplying fertilizer) earned (including cost) ..... riel in fiscal year 201....
- C. Marketing business (collecting agricultural products such as paddy, rice from members and sell to market) earned (including cost) ..... riel in fiscal year 201....
- D. Joint-utilization business (providing service such as renting tractor) earned (including cost) ..... riel in fiscal year 201....
- E. Other businesses earned (including cost) ..... riel in fiscal year 201....

## 2. ADMINISTRATIVE WORK:

### 2.1 Meeting

#### 2.1.1 Annual General Meeting

Annual General Meeting	Date: ..... Month: ..... Year: .....		
	Main Agendas	Total AC Members Participated (person)	Total AC Members (person)
1. 2. 3. 4. ...			

#### 2.1.2 Extraordinary General Meeting

	Extraordinary General Meeting		
	Main Agendas	Total AC Members Participated (person)	Total AC Members (person)
First time Date: ..... Month: ..... Year: 201...	1. 2. 3.		
Second time Date: ..... Month: ..... Year: 201...	1. 2. 3.		

### 2.1.3 Board Meeting

Meeting	FY 201... (01/01/201... - 31/12/201...)	FY 201... (01/01/201... - 31/12/201...)
	Number of meetings (time)	Number of meetings (time)
Board Meeting		

### 2.1.4 Supervisory Committee Meeting

Meeting	FY 201... (01/01/201... - 31/12/201...)	FY 201... (01/01/201... - 31/12/201...)
	Number of meetings (time)	Number of meetings (time)
Supervisory Committee Meeting		

## 3. MANAGEMENT STRUCTURE OF AGRICULTURAL COOPERATIVE

### 3.1 AC Member Information

Description	The end of FY 201... (31/12/201...)		The end of FY 201... (31/12/201...)		%Changed of Total
	Total (person)	Female (person)	Total (person)	Female (person)	
Number of AC Members					%

### 3.2 Official Information (Board of Directors and Supervisory Committees)

Description	The end of FY 201... (31/12/201...)		The end of FY 201... (31/12/201...)		%Changed of Total
	Total (person)	Female (person)	Total (person)	Female (person)	
Number of board of directors					%
Number of supervisory committees					%

### 3.3 Employee Information

Description	The end of FY 201... (31/12/201...)		The end of FY 201... (31/12/201...)		%Changed of Total
	Total (person)	Female (person)	Total (person)	Female (person)	
General Manager					%
Employee					%

### 3.4 Share Information

Description	The end of FY 201... (31/12/201...)	The end of FY 201... (31/12/201...)	%Changed
Total number of shares (share)			%
Value per share (riel)			%
Total amount of share value (riel)			%

## 4. EDUCATION ACTIVITIES OF AGRICULTURAL COOPERATIVE

### 4.1 Board of Directors

Subject	Number of participating board (person)	Training/Visiting	
		Country	Oversea

### 4.2 Supervisory Committees

Subject	Number of participating supervisory committees (person)	Training/Visiting	
		Country	Oversea

### 4.3 Agricultural Cooperative Members

Subject	Number of participating members (person)	Training/Visiting	
		Country	Oversea

## 5. PROPERTIES OF AGRICULTURAL COOPERATIVE

### 5.1 Properties

Description	Cost (Riel)	Remarks
1. Land	.....	.....
2. Office building	.....	.....
3. Office equipment	.....	.....
4. Agricultural equipment	.....	.....
4.1 Tractor	.....	.....
4.2 Water pump	.....	.....
5. Other properties	.....	.....

## 6. BUSINESS OF AGRICULTURAL COOPERATIVE

### 6.1 Credit Business

#### 6.1.1 Saving

a. Saving from AC Members and Non-Members (The remain when closing account on 31<sup>st</sup> December)

Description	Amount (Riel)		%Changed
	The end of FY 201... (31/12/201...)	The end of FY 201... (31/12/201...)	
-AC members' saving (1)			%
-Non-members' saving (2)			%
Total AC members and non-members' saving (1+2)			%

b. Current Saving and Fix Saving from AC members and non-members (The remain when closing account on 31<sup>st</sup> December)

Description	Amount (Riel)		%Changed
	The end of FY 201... (31/12/201...)	The end of FY 201... (31/12/201...)	
Current saving (1)			%
Fix saving (2)			%
Total current and fix saving (1+2)			%

### 6.1.2 Deposit to Bank (The remain when closing account on 31<sup>st</sup> December)

Description	Amount (Riel)		%Changed
	The end of FY 201... (31/12/201...)	The end of FY 201... (31/12/201...)	
- Deposit to bank			%

### 6.1.3 Loan to members and non-members

(The remain of loan given to members and non-members which is not yet returned when closing account on 31<sup>st</sup> December)

Description	Amount (Riel)		%Changed
	The end of FY 201... (31/12/201...)	The end of FY 201... (31/12/201...)	
Loan to members			%
Loan to non-members			%
Total loan			%

## 6.2 Supply Business

### 6.2.1 Fertilizer supply business to members

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201... - 31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from supplying fertilizer	Ton	Riel	Ton	Riel	%

### 6.2.2 Animal Feed supply business to members

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201... - 31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from supplying animal feed	Ton	Riel	Ton	Riel	%

### 6.2.3 Pesticide supply business to members

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201... - 31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from supplying pesticide	Liter	Riel	Liter	Riel	%

#### 6.2.4 Paddy's seed supply business to members

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from supplying paddy's seed	Ton	Riel	Ton	Riel	%

#### 6.2.5 Sweet potato's stems supply business to members

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from supplying sweet potato's stems	Stem	Riel	Stem	Riel	%

#### 6.2.6 Other supply businesses

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from other supply businesses	Unit	Riel	Unit	Riel	%

### 6.3 Marketing Business

#### 6.3.1 Selling paddy

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling paddy	Ton	Riel	Ton	Riel	%

### 6.3.2 Selling milled rice

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling milled rice	Ton	Riel	Ton	Riel	%

### 6.3.3 Selling vegetable: .....

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling .....	Ton	Riel	Ton	Riel	%

### 6.3.4 Selling animal: .....

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling .....	Kg	Riel	Kg	Riel	%

### 6.3.5 Selling field crops: .....

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling .....	Ton	Riel	Ton	Riel	%

### 6.3.6 Selling other products: .....

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling .....	Unit	Riel	Unit	Riel	%

6.3.7 Other marketing businesses: .....

Description	Amount				%Changed (Riel)
	FY 201... (01/01/201...-31/12/201...)		FY 201... (01/01/201... - 31/12/201...)		
Total earning from selling .....	Unit	Riel	Unit	Riel	%

**6.4 Joint-utilization business:**

Description	Amount		%Changed
	FY 201... (01/01/201...-31/12/201...)	FY 201... (01/01/201... - 31/12/201...)	
Total earning from joint-utilization service			%

**6.5 Other businesses:** .....

Description	Amount (Riel)		%Changed
	FY 201... (01/01/201...-31/12/201...)	FY 201... (01/01/201... - 31/12/201...)	
Total earning from other Businesses			%

## 7. PROFIT AND LOSS STATEMENT

(Profit/loss = Earning – Expense)

31/12/201...

Description	Amount of Earning or Expense	Amount of Profit
<b>1. Total Businesses Profit</b>		.....
<b>1.1 Credit business</b>		
<b>Total earnings from credit business (a)</b>	.....	
-Interests of bank deposit	.....	
-Interests of loans	.....	
-Others	.....	
<b>Total expenses on credit business (b)</b>	.....	
-Expense on credit business	.....	
-Interest expense for saving	.....	
-Interest expense for borrowing	.....	
-Others	.....	
<b>Total Profit from Credit Business = (a)-(b)</b>		.....
<b>1.2 Supply business</b>		
Total earning from supply business (c)	.....	
Expense on supply business (d)	.....	
<b>Total profit from supply business = (c)-(d)</b>		.....
<b>1.3 Marketing business</b>		
Total earning from marketing business (e)	.....	
Expense on marketing business (f)	.....	
<b>Total profit from marketing business = (e)-(f)</b>		.....
<b>1.4 Joint-utilization business</b>		
Total earning from joint-utilization business (g)	.....	
Expense on joint-utilization business (h)	.....	
<b>Total profit from Joint-utilization business = (g)-(h)</b>		.....
<b>1.5 Other businesses</b>		
Total earning from other businesses (i)	.....	
Expense on other businesses (j)	.....	
<b>Total profit from other businesses = (i)-(j)</b>		.....

<b>2. Businesss Administration Expense</b>		
Salary Expense	.....	
Travelling cost	.....	
Renting building expense	.....	
Depreciation expense of fix asset	.....	
Others	.....	
<b>Profit from Business</b>		.....
<b>A = 1-2</b>		
<b>3- Profit from non-business (3)</b>		.....
<b>4- Non-business expense (4)</b>	.....	
<b>5-Special profit (5)</b>		.....
<b>6-Special loss (6)</b>	.....	
<b>Profit before tax</b>		.....
<b>B = A +(3)-(4)+(5)-(6)</b>		
<b>7-Profit taxes (7)</b>	.....	
<b>Net profit for the year</b>		.....
<b>C = B - (7)</b>		
<b>Unappropriated profit at the end of FY</b>		.....

## 8. APPROPRIATION STATEMENT

Description	FY201... (31/12/201...)
Unappropriated profit at the end of the period (E)	
- Reserve fund (20%)	
- Training fund (3%)	
- Voluntary fund for AC development	
- Patronage refund for members who utilize AC's business	
- Share dividend compared to share value	
- Incentive for directors of the board and supervisory committee members	
- Profit carried forward	
- Others	

## 9. BALANCE SHEET

**Asset = Liabilities + Owner Equity**

(31/12/201...)

Asset	201...
<b>1. Current Asset</b>	
Cash on hand	.....
Deposits to bank	.....
Loan to members (loan provided to members and non-members which is not yet returned)	.....
Account receivable (service fee of renting AC's equipment for farming)	.....
Stock (cost of fertilizer or other goods remained in storage)	.....
Purchase bill	.....
Interest amount of account receivable	.....
Pre-paid purchase	.....
Other current assets	.....
<b>Total Current Asset (1)</b>	.....
<b>2. Fix Asset</b>	
Land	.....
Office building	.....
Office equipment	.....
Agricultural equipment	.....
Tractor	.....
Water pump	.....
Other fix assets	.....
Total fix asset before depreciation	.....
Less accumulate depreciation	.....
<b>Total Fix Asset (2)</b>	.....
<b>Total Asset (1) + (2)</b>	.....

Liabilities and Owner Equity	201...
<b>1. Liabilities</b>	
Loan from outside	.....
Current saving	.....
Fix saving	.....
Account payable	.....
Interest payable	.....
Pre-paid sale	.....
Others	.....
<b>Total Liabilities (1)</b>	.....
<b>2. Owner Equity</b>	
Share capital	.....
Membership fee	.....
Reserve fund (accumulate every year)	.....
Training fund (accumulate every year)	.....
Voluntary fund for AC development (accumulate every year)	.....
Profit carried forward (accumulate every year)	.....
Initiation budget from the Ministry of Agriculture	.....
Initiation budget from donors	.....
Initiation budget from generous people	.....
Others	.....
<b>Total Owner Equity (2)</b>	.....
<b>Total Liabilities and Owner Equity (1) + (2)</b>	.....

## **10. SUPERVISORY COMMITTEES' REPORT**

### **10.1 In Case of no Fraud**

This is a supervisory committee's report of.....agricultural cooperative.

On ...../...../201..., supervisory committee checked accounting books, inventory list, balance sheet, profit and loss statement, and necessary documents of .....agricultural cooperative, in accordance with article 50 and 52 in Law on Agricultural Cooperative which requires supervisory committee to have rights in checking cooperative's accounting.

Supervisory committee found all points in accounting books, inventory list, balance sheet, profit and loss statement, and necessary documents of agricultural cooperative were prepared properly.

**Supervisory Committee**

**Signature**

Chairman of Supervisory Committee:

Name.....

..... Agricultural Cooperative

Date: .....

## 10.2 In case of Fraud

This is a supervisory committee's report of ..... agricultural cooperative.

Between On ...../...../201..., supervisory committee checked accounting books, inventory list, balance sheet, profit and loss statement, and necessary documents of ..... agricultural cooperative, in accordance with article 50 and 52 in Law on Agricultural Cooperative which requires supervisory committee to have rights in checking cooperative's accounting.

Supervisory committee found some frauds mentioned below in accounting books, inventory list, balance sheet, profit and loss statement, and necessary documents of agricultural cooperative.

Following is the frauds that are found during monitoring:

Supervisory committee, according to the Agricultural Cooperative Law, requests to the board of Directors to recheck and improve aforementioned frauds.

## Supervisory Committees

Signature

### Chairman of Supervisory Committee:

Name: \_\_\_\_\_

..... Agricultural Cooperatives

Date: ..... / ..... / .....

**11. ANNUAL GENERAL MEETING MINUTE OF AGRICULTURAL  
COOPERATIVE HELD ON ...../...../201... (The minute is attached.)**

Done at: (D)..... (M).....(Y).....

Prepared by:

Name: .....

Position: .....

Signature: .....

**Seen and approved by:**

**President of Agricultural Cooperative**

**Name: .....**

**Signature: .....**

**(Attachment)**

**ANNUAL GENERAL MEETING MINUTE OF ..... AGRICULTURAL  
COOPERATIVE**

**1. Introduction**

On ...../...../....., from ..... to ..... at ..... agricultural cooperative, there was an annual general meeting presided by Mr./Ms. ...., Chairman of board of directors and Mr./Ms. ...., a secretary of the meeting. There are ..... participants including ..... females.

(List of participant must be attached).

**2. Agendas and Results of Decision**

1. Agricultural cooperative's business report for fiscal year 201...
  - Decision: .....
2. Agricultural cooperative's financial reports for fiscal year 201...
  - Decision: .....
3. Appropriation statement of agricultural cooperative to members for fiscal year 201...
  - Decision: .....
4. Approval of current and resigning members for fiscal year 201...
  - Decision: .....
5. Approval of business plan for fiscal year 201...
  - Decision: .....
6. Modification of statute and internal regulations
  - Decision: .....
7. Other issues: .....
  - Decision: .....

Done at: ...../...../.....

Prepared by: Name: .....

Signature: .....

Seen and approved by

Chairman of AC: Name: .....

Signature: .....

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