Appendix

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## Appendix B

### Legal framework for cooperatives in the countries that are object of the study

<table>
<thead>
<tr>
<th>Key Issues</th>
<th>Ethiopia</th>
<th>Mozambique</th>
<th>Kenya</th>
<th>Senegal</th>
</tr>
</thead>
</table>
| Definition of       | Cooperative Society means a society established by individuals on voluntary basis to collectively solve their economic and social problems and to democratically manage same. | Cooperatives are autonomous collective persons, freely established, of variable capital and composition and democratically controlled, in which the members by means of mutual actions and the sharing of risk oblige themselves to contribute with assets and services to the exercise of an economic activity for common benefit, with a view to satisfying their economic needs and aspirations and a patrimonial return predominantly realized in proportion to their operations. Cooperatives may be first tier and second tier, the latter also being named higher tier. | A Cooperative Society has as its objects: (a) the promotion of the welfare and economic interests of its members and (b) has incorporated in its by-laws the seven Co-operative Principles. 

(Proclamation No. 147/1998, Part 1) | The cooperative society is an autonomous grouping of persons, voluntarily united to fulfill their common economic, social and cultural aspirations and needs through a jointly-owned and managed, and where power is exercised democratically and according to the cooperative principles. 

(Acte uniforme 2010, OHADA) |
| Registration         | The appropriate authority shall register a society and issue a certificate of registration within 15 days when it is satisfied that the application for registration submitted to it has fulfilled the requirements for registration. | Cooperatives are subject to registry in the Office for the Registry of Legal Entities. | An application to register a society shall be made to the Commissioner in the prescribed form, and signed. 

(Law N. 23/2009, Chapter I) | Three phases in the creation of cooperative companies: formation, incorporation and registration. Each country shall have its own registry of cooperative societies. Within one month from the formation, a cooperative shall be registered and need to mention: name, activity, initial amount of capital, address, duration, name of founders. |

| Minimum requirements for the establishment of a cooperative | - A primary society shall be established by persons who live or work within a given area.  
- The number of members in a primary society to be established shall not be less than ten.  

*(Proclamation No. 147/1998, Part 2)* | - The number of members of a cooperative is variable and unlimited, and shall not be less than five in first tier cooperatives.  
- For second tier cooperatives the eligible number is two.  

*(Law N. 23/2009, Chapter II)* | - in the case of a primary society, by at least ten persons qualified for membership  
- in the case of a secondary or apex society, by persons duly authorized in that behalf by each cooperative society or cooperative union, as the case may be, who are members thereof.  

*(Co-operative Societies Act - amended, 2004, Part 3)* | Two kinds of cooperative companies: simplified cooperatives and cooperatives with a board of directors. The first shall have no less than five members, the shall have at least 15 members. The minimum social capital is defined by the bylaws.  

*(Acte uniforme 2010, OHADA)* |
| Legal personhood | Any society registered in pursuance of Art. 9 of this proclamation shall have juridical personality from the date of its registration.  

*(Proclamation No. 147/1998, Part 2)* | Cooperatives obtain legal personality by registering their establishment while they produce effects for third parties after the publication of their Statutes in the Bulletin.  

*(Law N. 23/2009, Chapter II)* | Every cooperative society has legal personhood from the moment of the registration.  

*(Acte uniforme 2010, OHADA)* |
| Voluntary membership | Foreseen in the definition of Cooperative Society.  


*(Co-operative Societies Act - amended, 2004, Part 3)* | The cooperative society is formed according to basic cooperative principles, among which voluntary and non-discriminatory membership.  

*(Acte uniforme 2010, OHADA)* |
| Governance & decision making process | The supreme organ of any society shall be the General Assembly.  
Voting:  
- Every member shall have only one vote regardless of the number of shares he holds;  
- Every member in a primary society shall personally be present at the meeting of the society to cast a vote  

| The social organs of the cooperative members are:  
- The General Assembly;  
- The Direction;  
- The Supervisory Board or the Supervisory Entity.  
Voting:  
- In first tier cooperatives each member has, at least, one vote;  
- A qualified majority of at least two thirds is required for the approval of specific matters (foreseen in the  

| The supreme authority of a co-operative society shall be vested in the general meeting at which members shall have the right to attend, participate and vote on all matters.  
Voting:  
- Each member of a co-operative society shall have one vote only, irrespective of the number of shares he holds;  
- As regards co-operative union or apex societies, the member cooperative  

| The general assembly has the decision making power. Every member shall have only one vote regardless of the number of shares he holds. Participation to the general assembly is personal, but the possibility of voting by proxy is mentioned.  

*(Acte uniforme 2010, OHADA)* |
| Board of directors | Every society shall have a Management Committee which is accountable to the General Assembly and whose members and manner of election to be determined in the by-laws of the society. | Every co-operative society shall have a Committee consisting of not less than five and not more than nine members. - The members of the Committee shall elect a chairman and a vice-chairman from among their number. - The Committee shall be the governing body of the society and is subject to any direction from a general meeting or the by-laws of the co-operative society; - The Committee may delegate any of its duties to an officer or officers of the co-operative society but, nothing in this subsection shall absolve the Committee from its responsibility in a proper and businesslike manner. - In the conduct of the affairs of a co-operative society the Committee shall exercise the prudence and diligence of ordinary men of business and the members shall be held, jointly and severally liable for any losses sustained through any of their acts which are contrary to the Act, rules, by-laws or the directions of any general meeting of the co-operative society. - The Commissioner may suspend from duty any Committee member charged in a |

In simplified cooperatives, the organs are the management committee (three to five members elected by the assembly with simple majority) and the supervision commission. In the cooperatives with a board of directors, the organs are the board of directors (five-twelve members, also legal persons) and supervisory board. |
<table>
<thead>
<tr>
<th>Profit distribution</th>
<th>The society shall deduct 30% of the net profit obtained and allocated for the following purposes in accordance with the terms and conditions set forth in the by-laws and plan issued from time to time by the society: a) for reserve; b) for the expansion of work; c) for social services. - After the amount prescribed in Sub-Article (1) is deducted the remaining net profit shall be divided among the members; the division shall be made on the basis of the shares the members have in the society and on the amount of goods offered for the sale to the society or goods purchased from the society by members of the society.</th>
<th>The annual net surpluses may be distributed by the cooperative members, provided that they do not result from operations with third parties and after the liquidation of interests by capital bonds and the integration for the reserves. (Law N. 23/2009, Chapter VI)</th>
<th>The net balance of each year with, any sum available for distribution from previous years, may be distributed in prescribed by rules made under this Act or by the by-laws of the society. (Co-operative Societies Act, Revised Edition 2012 Part 10)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserves &amp; asset lock</td>
<td>Indivisibility of Asset and funds of a Society Except as otherwise prescribed under Article 33 (2) and 44 of this Proclamation, the asset and fund of a cooperative society are indivisible.</td>
<td>The cooperatives are obliged to constitute a legal reserve destined to cover eventual losses from operations. - Returning to the legal reserve is that which has been stipulated in the statutes or, in case</td>
<td>Every co-operative society, which does or can derive surplus from its transactions, shall maintain a reserve fund. - A co-operative society may carry to the reserve fund such</td>
</tr>
<tr>
<td>Government and public bodies responsible for the cooperative sector</td>
<td>By specific legal diploma, the Government will create and regulate the tutorship and the way of functioning of a National Cooperative Institute, endowed with legal, administrative and financial autonomy and which will be directed by a Management Board consisting of, at least, three members and, at most, of five, one of them being the chairman. (Law N. 23/2009, Chapter XI)</td>
<td>In every State, the administrative body in charge of the Registry of Cooperative is the “devolved or decentralized organ of the national authority in charge of the territorial administration or the competent authority to which is attached the cooperative society’s registered seat”. (Acte uniforme 2010, OHADA)</td>
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<tr>
<td>Independent tribunals and traditional forums</td>
<td>Settling disputes through conciliation: - Disputes may be settled through reconciliation of parties elected by disputants before they are submitted to arbitration.</td>
<td>If any dispute concerning the business of a co-operative society arises, it shall be referred to the Tribunal. There is hereby established a tribunal to be known as the Co-operative Tribunal which</td>
<td></td>
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</table>
- Each party shall elect a reconciliation; the chairperson of the reconciliation shall be elected in accordance with the agreement of the two parties.
- Where the two parties failed to reach agreement to elect the chairperson of the reconciliation, the chairperson shall be elected by the appropriate authority.

(Proclamation No. 147/1998, Part 6)

<table>
<thead>
<tr>
<th>Exclusivity of the contribution of a member to the co-operative</th>
<th>n.a.</th>
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<th>n.a.</th>
</tr>
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<tbody>
<tr>
<td>Specific regulations or benefits for cooperatives in comparison with other type of enterprises</td>
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</tr>
</tbody>
</table>

shall consist of the following members: (a) a chairman and deputy chairman appointed by the Minister on the nomination of the Judicial Service Commission; (b) an advocate of the High Court of Kenya appointed by the Minister on the nomination of the Law Society of Kenya; (c) a lawyer with experience in co-operative law appointed by the Minister; and (d) three persons with at least ten years experience in the field of co-operative management and practice appointed by the Minister in consultation with the apex society.

cooperative has its legal headquarters.

(Acte uniforme 2010, OHADA)

The fiscal and financial benefits of the cooperatives are object of specific legislation.

(Law N. 23/2009, Chapter XI)

n.a.
Appendix C
Self-description of the CDOs involved in the study

ACDI/VOCA1 is a non-profit international development organization, created in 1997, from the merger of Agricultural Cooperative Development International and Volunteers in Overseas Cooperative Assistance. Based in Washington DC, ACDI/VOCA delivers technical and management assistance in agribusiness, financial services, enterprise development, community development, and food security in order to promote broad-based economic growth and a vibrant civil society. At present ACDI/VOCA has 48 active projects in 28 countries located in Latin America, Africa, Central and Eastern Asia. The organization is supported by its two affiliates: Agribusiness System International (ASI) and the ACDI/Voca Network of Affiliated Financial Institutions. ASI is an international non-profit consulting firm that provides services and training to the private sector and to international and local entities to facilitate socially responsible business innovation, investment opportunities and financial access. The Network of Affiliated Financial Institutions is composed of nine institutions, located in Afghanistan, Azerbaijan, Kyrgyzstan, Kazakhstan and Tajikistan, which offer microfinance products particularly for the poor, women, youth, and rural communities.

Cooperative Resources International2 (CRI) is a member-owned agricultural holding cooperative formed in 1993, but with individual business segments dating back to the 1920s. It operates in the fields of dairy herd improvement, cattle genetics and artificial insemination services and it consists of five subsidiaries:

- AgSource Cooperative Services, a producer-owned cooperative dedicated to providing comprehensive agricultural testing and information services;
- Genex Cooperative Inc., which works in three product and service segments: cattle genetics and reproduction, livestock marketing, and milking and farmstead equipment;
- Central Livestock Association, a livestock marketing firm operating throughout the Midwest in the USA;
- MOFA Global, a provider of assisted reproduction technologies for the porcine, bovine, equine and canine industries;
- The CRI international division, which provides genetics and artificial insemination services to dairy and beef producers in over 60 countries.

Global Communities3 is an international non-profit organization, founded in the US and formerly called Cooperative Housing Foundation. The organization began its activities in the 1960s, building housing solutions for people in need in the US and in Central America. During the 1980s and 1990s it has shifted entirely to working internationally. Nowadays Global Communities undertakes community-led development work in over 25 countries around the world and has broadened its areas of expertise to: economic development, financial inclusion, governance and urban management, humanitarian assistance, food security and agriculture, global health, civil society and capacity development, infrastructure and construction, working with women and youth.

Land O’Lakes, Inc.4 is the second-largest member-owned cooperative in the US with approximately 200 direct producer-members and 1,000 member-cooperatives serving more than 300,000 agricultural producers. It offers local cooperatives and agricultural producers across the US agricultural supplies, as well as production

1 http://acdivoca.org
2 http://cri.crinet.com
3 http://www.globalcommunities.org
4 http://www.landolakesinc.com
and business services. It is also a marketer of dairy-based food products for consumers, foodservice professionals and food manufacturers. The Land O’Lakes International division is committed to improving production and food security for smaller farming operations, fostering innovation and market linkages and strengthening the private sector in more than 20 countries in Africa, Asia, Eastern Europe, Middle East and North Africa. The areas of practice prioritized by Land O’Lakes’ international projects are: resilience, crops, dairy/livestock, market access, food safety and quality assurance, and enterprise acceleration. Gender, environment and nutrition are crosscutting issues integrated in all of the projects.

The National Cooperative Business Association CLUSA International, NCBA CLUSA⁵, is a trade association for cooperative businesses in the US and an international development non-profit organization. NCBA CLUSA provides cross-sector advocacy, education and technical assistance that helps cooperative businesses thrive. For nearly 100 years, NCBA CLUSA has sought to advance and protect cooperative enterprises, highlighting the impact that cooperatives have in bettering the lives of individuals, families and communities. Since 1953, NCBA CLUSA has worked in over 85 countries in the areas of cooperative development, food security and nutrition, agricultural development, community-based health, natural resources management, and empowerment of smallholder farmers, women and youth.

Société de Coopération pour le développement international, SOCODEVI⁶, is a Canadian network of 26 cooperatives enterprises and mutuals. Through the promotion of the cooperative and mutual movement and other forms of association, the network aims at contributing to sustainable development in partner countries with a view to empowering their inhabitants. At present SOCODEVI, together with its member institutions, has accomplished more than 400 projects in 40 countries across the globe and it operates in the following area of expertise: agrifood; local economic development; sustainable forestry and agro-forestry; financial and insurance services; housing and services and PerformCoop - change management.

The Canadian Co-operative Association, CCA⁷, is the association for international cooperative development, created by the Canadian cooperative and credit unions movement. It has over 40 years of experience designing and implementing gender equitable and environmentally conscious projects to build sustainable livelihoods and reduce poverty in the sectors of agriculture, finance and micro, small and medium enterprise development (MSME). It works with local partner organizations to help smallholder farmers, traders and producers establish and strengthen cooperative and credit union enterprises that can provide needed goods and services they cannot access or develop on their own.

The Co-operative College⁸ is an educational institution established in the UK in 1919. The role of the Co-operative College is to educate, train and capacity build the cooperative movement nationally and internationally. From the international perspective, the Co-operative College has become a centre of expertise, knowledge and resources on international cooperative development. It delivers programs to help individuals and groups achieve the skills and understanding needed to put cooperative values and principles into effective practice and help build successful cooperative businesses. It works with a wide range of universities, government departments and non-governmental organizations, together with a rapidly growing network of cooperative schools.

⁵ https://www.ncba.coop
⁶ http://socodevi.org
⁷ http://www.coopsCanada.coop
⁸ http://www.co-op.ac.uk
The World Council of Credit Unions⁹ is a non-profit organization that consists of three entities:

- World Council of Credit Unions, Inc. (WOCCU), a non-profit trade association and international credit union development organization;
- WOCCU Services Group, Inc. (WSG), a for-profit corporation wholly owned by WOCCU which develops products and services for credit unions to offer to their members; and
- Worldwide Foundation for Credit Unions, Inc. (WF), a non-profit charitable organization that is the WOCCU official fundraising and gift-receiving organization.

WOCCU has a long history working with multinational, bilateral and private partners to develop and strengthen member-owned credit unions and their national/regional systems around the world. The WOCCU financial inclusion model is aimed at combating poverty through access to financial services by working in eight key areas: (i) Providing access to financial services to the rural poor; (ii) Developing integrated business networks; (iii) Offering domestic and international remittances; (iv) Rebuilding during and after conflict; (v) Supporting communities at risk; (vi) Reconstructing after disaster; (vii) Establishing new credit union systems; and (viii) Encouraging legislative reform and regulatory system development. WOCCU is based in the US and its membership consists of 67 organizations representing 56 countries all over the world.

Coopermondo¹⁰ is the association for international development cooperation furthered by Confcooperative, the Confederation of the Italian Cooperatives. Founded in 2007, Coopermondo aims to enhance the social and mutual character of the Italian cooperatives at international level, by promoting sustainable economic and social development based on the centrality of the human being. Coopermondo collaborates with institutions, organizations and both national and international authorities interested in optimizing and sustaining a long lasting development and implements projects focused specifically on: credit, rural development, agri-food and fisheries, environment, aquaculture and related fields, as well as social services. Moreover, Cooperamondo acts as a training center delivering specific courses to international solidarity operators according to the social cooperative model.

Legacoop¹¹ is a national association of cooperatives founded in Italy over 125 years ago, gathering more than 15.000 cooperative enterprises from all economic sectors. Legacoop provides services and develops projects to boost the creation and growth of cooperative enterprises in Italy. It is represented all over the country with a widespread organization of regional offices (in each Italian region), several provincial offices and sector-based associations. Among its activities at European and international level, Legacoop sustains internationalization projects for Italian cooperative enterprises. In partnership with the Ministry of Economic Development, Legacoop provides updated information on European policies to its members, promotes, and implements international awareness campaigns and projects on the role of cooperatives in the fight against poverty.

The Deutscher Genossenschafts-und Raiffeisenverband e. V., DGRV,¹² (German Cooperative and Raiffeisen Confederation – regional association) is both the apex and auditing association of the German cooperative organization. DGRV represents the concerns of all cooperative sectors in matters of economy, law and tax policy, and advises the organization on questions of management organization and data processing, as well as the training system. As a legally registered auditing association, the DGRV can carry out all audits of its regional and national centers, special institutes and federations. The DGRV coordinates the representation of the entire organization’s interests in matters of business administration, accounting, and cooperative auditing. As a cooperating partner of other institutions at home and abroad, it promotes cooperative development and supports business-oriented and cooperatively-organized forms of self-help in the credit,

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¹⁰ [http://www.coopermondo.it](http://www.coopermondo.it)
¹¹ [http://www.legacoop.coop/](http://www.legacoop.coop/)
¹² [https://www.dgrv.de/en/home.html](https://www.dgrv.de/en/home.html)
commercial and agricultural sectors, primarily in Latin America and the Caribbean, Africa and Asia, but also in central and eastern Europe. Special emphasis is placed on the financial sector, notably microfinance. Savings and credit cooperatives are set up to provide marginalized groups with access to secure financial services.

The European Community of Consumer Cooperatives, Euro Coop\(^{13}\), is an international non-profit organization that brings together the national associations of consumer cooperatives in 19 European countries, which represent 4,500 local/regional cooperatives. Euro Coop upholds the structure and ethics of consumer cooperative enterprises at European level. This activity is achieved in particular, by its participation in different fora such as the Stakeholders Platform of the European Food Safety Authority "EFSA", various Advisory Groups within the European Commission DGs, the EU Platform for Action on Diet, Physical Activity and Health, the European Retail Forum for Sustainability, the European Consumer Consultative Group "ECCG", among others. According to an agreement between Euro Coop and the International Co-operative Alliance (ICA), Euro Coop provides secretariat support to the work of Consumer Co-operatives Worldwide (CCW), the global sector-based organization for consumer cooperatives.

Les réseau de Cooperatives d'Utilisation de Materiel Agricole, FNCUMA,\(^{14}\) (The Farm Machinery Cooperative Network) is a service agricultural cooperative national network, based in France and constituted of five regional federations, which together represents 11,545 CUMA (Cooperative d'Utilisation de Materiel Agricole - single service agricultural cooperatives). The CUMAs are little autonomous cooperative groups established to allow farmers to undertake collective investments and share machinery, buildings and workers for tasks directly linked to the production cycle, in order to ease or improve conditions of production and increase the farm's productivity. The French network of CUMAs is also engaged in international cooperation activities, it offers the specific expertise of the French CUMAs on collective organizations and shared mechanizations to other farmers in order to support the development of local and small-scale farming projects at European and international level.

We Effect\(^{15}\) (formerly the Swedish Cooperative Centre) is a development cooperation organization founded in Sweden, in 1958. With a membership of 60 Swedish cooperative organizations and companies, We Effect operates in 25 countries in Africa, Asia, Europe and Latin America and it combines the work to promote democracy with that of business development and economic activities, concentrating its efforts on three main working areas: rural development, housing and land. Within these areas, We Effect works to support small-scale farmers with the organization, business and production development of their activities; it sustains the growth of cooperative housing associations and it helps strengthening the ability of small-scale farmers to defend their right to the land and to negotiate their interests in relation to both the government and foreign investors.

\(^{13}\) http://www.eurocoop.org  
\(^{14}\) http://www.cuma.fr  
\(^{15}\) http://www.weeffect.org
## Appendix D

### List of people interviewed

<table>
<thead>
<tr>
<th>Person</th>
<th>Organization</th>
<th>Date of the interview</th>
</tr>
</thead>
<tbody>
<tr>
<td>LuAnn Werner</td>
<td>Land O’Lakes</td>
<td>20/11/2015</td>
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<tr>
<td>Greg Grothe</td>
<td>Land O’Lakes</td>
<td>20/11/2015</td>
</tr>
<tr>
<td>Innocent Muhereza</td>
<td>CCA</td>
<td>27/11/2015</td>
</tr>
<tr>
<td>Emily Varga</td>
<td>NCBA-CLUSA</td>
<td>3/12/2015</td>
</tr>
<tr>
<td>Mohamed Bachir</td>
<td>MBachir&amp;Advogados, Mozambique</td>
<td>8/12/2015</td>
</tr>
<tr>
<td>Isidro Macaringue</td>
<td>AMPCM, Maputo</td>
<td>8/12/2015</td>
</tr>
<tr>
<td>Diamantino Nhampossa</td>
<td>We Effect</td>
<td>9/12/2015</td>
</tr>
<tr>
<td>Lena Kalmelid</td>
<td>We Effect</td>
<td>22/12/2015</td>
</tr>
<tr>
<td>Fidel O’Donovan</td>
<td>Land O’Lakes</td>
<td>8/01/2016</td>
</tr>
<tr>
<td>Goran Forssén</td>
<td>We Effect</td>
<td>14/01/2016</td>
</tr>
<tr>
<td>Joyce Wafuka Ogesi</td>
<td>NCBA-CLUSA</td>
<td>20/01/2016</td>
</tr>
<tr>
<td>George Onyango</td>
<td>We Effect</td>
<td>26/01/2016</td>
</tr>
<tr>
<td>Carolina Reynoso</td>
<td>NCBA-CLUSA</td>
<td>28/01/2016</td>
</tr>
<tr>
<td>Sarah Alldred</td>
<td>UK Co-operative College</td>
<td>29/01/2016</td>
</tr>
<tr>
<td>Judith Nthiga</td>
<td>Cooperative Alliance of Kenya</td>
<td>2/02/2016</td>
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<tr>
<td>Gashaw Tadesse Abate</td>
<td>IFPRI, Ethiopia</td>
<td>3/02/2016</td>
</tr>
<tr>
<td>Vipin Chauhan</td>
<td>UK Co-operative College</td>
<td>5/02/2016</td>
</tr>
<tr>
<td>Patrice Combettes</td>
<td>AVEM (partner of CUMA)</td>
<td>12/02/2016</td>
</tr>
<tr>
<td>Ato Kindie Aysheshm</td>
<td>Agricultural Transformation Agency, Ethiopia</td>
<td>22/02/2016</td>
</tr>
<tr>
<td>Asfaw Tolessa</td>
<td>Land O’Lakes</td>
<td>23/02/2016</td>
</tr>
<tr>
<td>Silvia Bergamasco</td>
<td>COSPE (partner of Legacoop)</td>
<td>25/02/2016</td>
</tr>
</tbody>
</table>
Appendix E
List of projects documents consulted

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Land O’Lakes (CDP Kenya and Ethiopia)

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