



Charity Review

Sustainable Laos Education Initiatives - Sai Nyai Eco School

Review Date:	July 8, 2016
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Charity Purpose:

Sai Nyai Eco-School is an environmental education project that dedicates to poor youth from ethnic villages to study a four month program in "Rural Sustainability". The program combines sustainable agriculture, green business, community leadership, environmental and social studies, organizational governance, land law, health and appropriate technology into a unique curriculum. After graduation, its alumni is able to apply for loans to set up small business in their own communities.

The Sai Nyai Eco School established by Sustainable Laos Education initiative Inc. which is a Canadian NGOs registered for fundraising and operate environmental education projects in remote area in Laos. The donation to the Sai Nyai Eco School can process through the website of Sustainable Laos Education initiative Inc.

<http://www.sustainablelaos.org/index.html> which is a not-for-profit organization registered under the Ontario Corporations Act in 2004. Canada.

Review Process:

GBA team was contacted by Ms. Sarah George who works for Sai-Nai School since October 2013 to present as a marketing, alumni and villager project Coordinator in February 2016 due to the shortage of overhead expense of the school. Ms. Sarah George submitted "The Sai Nyai Eco-School Biography" to GBA team in order to conducting the review and rating and publish on GBA's website as a fundraising channel and to disseminate the urgent support needs on continuing the projects to public.

Primary Supporting Organizations:

The Sai Nyai Eco-School under the Sustainable Laos Education Initiative Inc. works as a partnership with Ministry of Education of Laos and under the memorandum of understanding with Global Association for People and Environment (GAPE) . The school also receives financial grant from McKnight Foundation, a Minnesota-based family foundation, U.S.A. who play a major role on keeping the school projects run.

Background:

- In 2007, the Sustainable Laos Education Initiative Inc. has established the Sai Nyai Eco-School which its aims to be a model of sustainable development and organic agriculture with an open space for new agriculture techniques experimentation for local villagers. Since then, the school closely work with foreign volunteers to support the local staffs in management field such as reporting, marketing including working skill
- development such as computer skill, English language usage skill etc. in 2013, the school decided to employ foreign coordinators as full-time staffs to ensure the continuity of the school management and development. Ms. Sarah George has been the first foreign coordinator since then.

Description of Activities and Programs:

There are 6 major projects operated by the Sai Nyai Eco-School which mostly emphasize on sustainable agriculture development for communities, agricultural trainings and workshops which are able to be categorized as follow:

- On-Site Agricultural Activities Project

The school is an open space site locates aside to the local river used by the local communities and villagers. The school ideally situated as a demonstration Centre for alternative ecological agriculture living pattern, its staffs adopted ecological method for the school's garden and tree nursery. While they are on the trainings and workshops, the open space is utilized as experiment with techniques developed they obtained from the trainings.

- Sustainable Agriculture and Other Trainings and Workshops

Sai Nyai School regularly organizes trainings and workshops which mostly focuses on sustainable agriculture. The training and workshops would be conducted by Lao trainers, Sai Nyai School's staffs, or expertise and would be upon the season and subject to the availability of villagers and participants. The other topics of the trainings and workshops focus on community development, green business, land law, health and nutrition and appropriate technology.

**Summary of Sustainable Agriculture and Other Training and Workshops
Sai Nyai School
For the year 2015 - 2016**

Month	Topic	Participant	Location
Feb-15	Landd Law training in association with GAPE	19 students	GABE
Feb-15	Bio-degradable Soap Production Training	4 students	Champasak, Laos
Mar-15 to present	Building Organic Vegetable Garden with teacher training	2 schools	Champasak, Laos
Apr-15	Frog breeding and raising	20 students	Champasak, Laos
May-15	Fish breeding and raising	15 students	Champasak, Laos
Jun-15	Mushroom propagation training	30 students	Champasak, Laos
Jul-15	Maing a sticky rice paddy and organic fertilizer	6 trainees	Champasak, Laos
Aug-15	Mushroom propagation training	15 students	Champasak, Laos
Aug-15 to present	Tree nursery project	10 villagers	Champasak, Laos
Oct-15 to present	Mushroom propagation in two villages	4 families	Kaytjiit, Nongkung village
Nov-15	Vegetable Seedlings propagation	8 villagers	Champasak, Laos
Jan-16	Building and irrigating a quality frog pond	4 villagers	Champasak, Laos
Jan-16	Bio-degradable Soap Production Training	4 students	Champasak, Laos

In addition, in the year 2015, the Sai Nyai Eco-School also organized philanthropic activities for communities schools such as sport material donation, helping sports activities organizing with the local schools.

Nevertheless, the school management regularly sent its staffs to obtain training in order to upgrade their knowledge and develop their working performance. Through the year 2015, the school sent its staffs to obtain the training in order to maintain their working efficiency detail of the training courses were as follow:

Summary of Staff Training of Sai Nyai Eco-School for the Year 2015

Month	Training Topic	Staff number	Location
Jun-15	Sport for Development	4 persons	Vientiane and Phonesavah
Jun-15	Quickbooks Accounting Training with GAPE	1 person	Pakse, Laos
Jul-15	Sports for Development training with Lao Rguby Federatio	2 persons	Vientianae
Oct - Nov - 15	Organic Farming training with GAPE	1 person	Paksong
Oct-15	Project Planning for NGOs training with GAPE	2 persons	Pakse
Oct-15	Report Redaction training with GAPE	2 persons	Pakse
Nov-15	Ethnic Minorities Women's Rights Training	1 person	Chiang Mai, Thailand
Dec-15	Gender Equality in Development	1 person	Vientiane

- Primary and Secondary School Gardens

In 2015, Sai Nyai Eco-School sent its well trained employee to train teachers on organic methods to grow greens, aromatic herbs and spices with purchasing water pump to irrigate the gardens in order to support their schools.

- Farmer Organic Vegetable and Mushroom Propagation Groups

The school has supported its alumni to develop worker cooperative groups on learning and experimenting mushroom propagation techniques since 2012, they are able to generate regularly additional income from oyster mushrooms product. Also, a farmer cooperative of four families has a constant production of various organic vegetables.

- Villagers' Cooperatives/Alumni Products

Sai Nyai Eco-School is working towards providing organic agriculture production training and expanding the range of value-added options for local villagers with its long-term goals is for the cooperatives to produce and sell a quality, variety and environmentally sustainable products increasing the alumni's economic productivity and revitalizing the district by contributing to the movement of village-led bottom-up development.

The school has been supporting alumni groups with production trainings, marketing, packaging and advertising design and materials with the distribution channel of their products including consumer satisfaction survey for over past 5 years.

- Community Learning Center

in December 2014, Sai Nyai Eco-School established its Community Learning Center which its aim to be a project that dedicate to local communities in the criteria as follow:

- Art to reinforce leadership, ethnic and gender equality, creativity, resilience and problem-solving capacity development.
- Art and science to reinforce environmental awareness
- Music for cultural preservation
- Literacy promotion for cultural preservation and education

- Sports to reinforce health and self-confidence.

The community Learning Center's primary beneficiaries are children, youth and adults from over 14 villages where comprising of many ethnic minority groups in Laos.

The Center provides both focused activities and "free time" learning for its attendants.

The Center supervised by managers who has been trained on the job basis by the full time staffs in collaboration with other association such as Room to Read, Big Brother Mouse and Action with Lao Children on quality management trainings.

Value and Transparency

Ms. Sarah George, the foreign Coordinator has presented Funding Application with the latest audited financial statement of Sustainable Laos Education Initiatives - Sai Nyai Eco School for the year ended December 31, 2014 which was audited by Asia Pacific Accounting and Audit Services Sole Co; Ltd.

From the Financial Statement Report GBA team found that the Sustainable Laos Education Initiatives - Sai Nyai Eco School expensed on its activity projects only 17% of its income generated in the year 2014, and of the 17% of the operation expenses, 9% was spent to the Centre building. , there was only 8% was spent for its core activity projects.

The Overhead expenses was at 72% of its income generated in the same year, and of the 72% of the Overhead, 35% fall in to Local Staff and non-Laos Staff Professional excluding other welfare which was consider very high.

Ms. Sarah George has presented the draft of audited financial report year 2015 afterwards and GBA found that after re-grouping its expenses base on both Donors and type of expenses basis, its total operation expenses for the year 2015 was at 75% of the income generated in the same year and its total overhead expenses was at 16% which was reduced 56% Year on Year. However, its overhead expenses at 16% for year 2015 was considered reasonable high when comparing with its project activities which mostly focused on Learning Center.

Financial Section

Charity: Sustainable Laos Education Initiatives - Sai Nyai Eco School

	<u>Audited</u> <u>2014</u>	<u>Total</u> <u>2014</u>
Current Asset		
<u>Cash at Bank</u>		
McKnight foundation	22,472	22,472
German - Lao Association	4,500	4,500
Free the children	1,515	1,515
Other and Fort Fund	4,709	4,709
Swiss Embassy	2,477	2,477
Samdhana	4,923	4,923
Total Cash at Bank	<u>40,596</u>	<u>40,596</u>
<u>Cash in hand</u>		
McKnight foundation	109	109
German - Lao Association	240	240
Free the Children	63	63
Other and Fort Fund	82	82
Samdhana	75	75
Total Cash in Hand	<u>568</u>	<u>568</u>
Total Current Asset	<u>41,164</u>	<u>41,164</u>

Receipts and Disbursements

Receipts

	<u>Audited</u> <u>2014</u> <u>USD</u>	<u>Notional</u> <u>Donation</u> <u>2014</u> <u>USD</u>	<u>Notional</u> <u>Time Value</u> <u>Volunteers</u> <u>2014</u> <u>USD</u>	<u>Total</u> <u>2014</u> <u>USD</u>
Fund from Donors	50,279			50,279
Villagers' loan repayment	1,075			1,075
Gain or loss on exchange rate	(-1)			(-1)
Total receipts	<u>51,353</u>			<u>51,353</u>

Disbursements by donors Basis

McKnight Foundation	25,086	49%	25,086	49%
German- Laos Association	6,556	13%	6,556	13%
Free the Children	7,037	14%	7,037	14%
Swiss Embassy	820	2%	820	2%
Other donors and Fort Fund	5,168	10%	5,168	10%
Samdhana	825	2%	825	2%
Total Disbursements	<u>45,493</u>	89%	<u>45,493</u>	89%
Surplus (Deficit)	<u>5,860</u>		<u>5,860</u>	

Disbursements categorized by Type of Expenses Basis

	<u>Audited</u>	<u>Notional</u>	<u>Notional</u>	<u>Total</u>
	<u>2014</u>	<u>Donation</u>	<u>Time Value</u>	<u>2014</u>
	<u>USD</u>	<u>2014</u>	<u>Volunteers</u>	<u>2014</u>
	<u>USD</u>	<u>USD</u>	<u>2014</u>	<u>USD</u>
			<u>USD</u>	<u>USD</u>
Operational Disbursements				
Vocational training for student and vil	2,840	6%		2,840 6%
Support Alumni to do Activities	190	0%		190 0%
Support Villagers Activities	1,000	2%		1,000 2%
Agriculture activity at Centre	98	0%		98 0%
Production of goods	498	1%		498 1%
Material for Build/Repair Centre	3,519	7%		3,519 7%
Labour for Build/Repair Centre	376	1%		376 1%
Transportation Material/Repair Center	41	0%		41 0%
Total	8,563	17%		8,563 17%
Overhead Disbursements				
Salary for Local Staffs	10,672	21%		10,672 21%
Salary for non-Laos Professional	7,200	14%		7,200 14%
Health Insurance	1,071	2%		1,071 2%
Staff Capacity building	277	1%		277 1%
Personal Equipment	49	0%		49 0%
Food for staff at the Centre	2,755	5%		2,755 5%
Communication	235	0%		235 0%
DSA for Coordination	1,550	3%		1,550 3%
Travel and work documents	2,005	4%		2,005 4%
Travel for Coordination	2,026	4%		2,026 4%
Services fees	253	0%		253 0%
Partnership Fees	493	1%		493 1%
Office utilities	184	0%		184 0%
Office Supplies	2,025	4%		2,025 4%
Accommodation for Coordination	328	1%		328 1%
Office administrative travel	113	0%		113 0%
Repair & maintenance	2,894	6%		2,894 6%
Vehicle equipment maintenance	30	0%		30 0%
Vehicles	500	1%		500 1%
Equipment	28	0%		28 0%
Furniture	66	0%		66 0%
Annual Financial Audit	2,178	4%		2,178 4%
Loss from exchange rate	- 2	0%		- 2 0%
Total Overhead Disbursements	36,929	72%		36,929 72%
Total Expense	45,493	89%		45,493 89%
Surplus (Deficit)	5,860			5,860
Operation Expenses		17%		
Overhead Expenses		72%		

	<u>Drafted</u> <u>2015</u> <u>USD</u>	<u>Notional</u> <u>Donation</u>	<u>Notional</u> <u>Time Value</u> <u>Volunteers</u>	<u>Drafted</u> <u>2015</u> <u>USD</u>
Current Assets				
Cash at Bank				
McKnight Foundation	23,026			23,026
German-Lao Association for Developn	12,912			12,912
Free the Children	17			17
Other & Fort Fund	1,741			1,741
Swiss Embassy	1,529			1,529
Samdhana	5,703			5,703
Total cash at Bank	44,928			44,928
Cash on hand				
McKnight Foundation	73			73
German-Lao Association for Developn	-			-
Free the Children	103			103
Other & Fort fund	680			680
Samdhana	-			-
Total cash on hand	856			856
Total Current Asset	45,784			45,784

Receipts and Disbursements

<u>Receipts</u>	<u>Drafted</u> <u>2015</u> <u>USD</u>	<u>Notional</u> <u>Donation</u>	<u>Notional</u> <u>Time Value</u> <u>Volunteers</u>	<u>Drafted</u> <u>2015</u> <u>USD</u>
Fund from Donors	54,283			54,283
Other income	1,141			1,141
Villagers' loan repayments	710			710
Gain or loss on exchange rate	-			1
Total receipts	56,133			56,133

Disbursements by donors Basis

McKnight Foundation	24,932	44%	24,932	44%
German-Lao Association for Developn	7,338	13%	7,338	13%
Free the children	-	0%	-	0%
Swiss Embassy	948	2%	948	2%
Other donors and fort fund	13,320	24%	13,320	24%
Samdhana	5	0%	5	0%
Other private donors	4,969	9%	4,969	9%
Total disbursement by donors basis	51,512	92%	51,512	92%
Surplus (Deficit)	4,620		4,620	

Disbursements categorized by Type of Expenses Basis

	<u>Drafted</u> <u>2015</u> <u>USD</u>	<u>Notional</u> <u>Donation</u>	<u>Notional</u> <u>Time Value</u> <u>Volunteers</u>	<u>Drafted</u> <u>2015</u> <u>USD</u>	
<u>Operational Disbursements</u>					
Community Learning Center					
Salary for non Lao employee	16,709	30%		16,709	30%
Community learning ceenter	73	0%		73	0%
Food for staff at the center	2,042	4%		2,042	4%
Site material maintenance agriculture	3,930	7%		3,930	7%
Trainings students & villagers	2,167	4%		2,167	4%
Books	3,905	7%		3,905	7%
Material	4,979	9%		4,979	9%
Furniture & security material	536	1%		536	1%
Building maintenance	257	0%		257	0%
Event/special acti perks/cost	623	1%		623	1%
Food and water	29	0%		29	0%
Learning center administration	63	0%		63	0%
Reparations	30	0%		30	0%
Travel & gas	522	1%		522	1%
Communication	5	0%		5	0%
Accommodation	92	0%		92	0%
Community Learning Center	124	0%		124	0%
Water wheel	220	0%		220	0%
Staff Capacity Building	232	0%		232	0%
School gardens	525	1%		525	1%
Communities Learning center	64	0%		64	0%
Alumni & Groups & micro-credit	333	1%		333	1%
Irrigation Material	258	0%		258	0%
Travel & Gas	73	0%		73	0%
Material for garden	454	1%		454	1%
Seeds and other	153	0%		153	0%
DSA	352	1%		352	1%
LETS Project	3,601	6%		3,601	6%
Total Operation expenses	42,351	75%		42,351	##
Overhead Disbursements					
Salary for non-Lao	900	2%		900	2%
Salary for local staffs	621	1%		621	1%
Government Partnership fees	1,933	3%		1,933	3%
Government village authorities	863	2%		863	2%
Service & Bank fee	98	0%		98	0%
Transportation	118	0%		118	0%
Annual Financial Audit	2,182	4%		2,182	4%
Office Supplies and utilities	1,582	3%		1,582	3%
Travel & Gas	125	0%		125	0%
Travel & work documents	11	0%		11	0%
Visa & Passport fees	723	1%		723	1%
Gain of exchange rate	0.30	0%		0.30	0%
Overhead Expenses	9,156	16%		9,156	16%
Total Expenses	51,507	92%		51,507	92%
Surplus (deficit)	4,626			4,626	
Operation expenses 2015	75%				
Administration expense 2015	16%				