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[ **2016** ]  
INSTITUTIONAL  
MEMORY



# 1. Presentation



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CEDEPAS Norte is a civil association that started its activities back in 1984, in Huancayo city. We currently work in the regions of de Ancash, Cajamarca, La Libertad, Lambayeque, Lima and Piura.

We promote human development, generating changing opportunities in the persons.

We continue strengthening the quality of our services to the society, strengthening capacities to reduce gaps partners – economics of target population; basically, on rural and urban areas with limitation for the fully exercise of their rights and freedom as citizens, as producers, members and users of natural resources.

We have started actions promoting the innovation from CEDEPAS Norte private agriculture and livestock CITE, with the challenge of upgrade the technological, business and commercial level of agroindustry MIPYMES, and so, contribute for the improvement of their competitiveness.

We work within the guidelines framework of the Global Pact, committing ourselves to contribute for the social dialogue and fulfillment of the objectives of the millennial development.

We seek for the strengthening of territorial joint social – environmental – economical experiences as well as the consolidation of new models of productive organization which based on business and social and solidary economy criteria, generate production and services connection, contributing for an inclusive development and life quality improvement of the families with justice and equity principles.

## 2. Identity, structure and organization



### MISSION:

**Affirmed on God's purpose and recognizing the human being as agent, center and meaning of life, we propose ourselves the following mission:**

“Promote human development creating changing opportunities of entrepreneur population, strengthening capacities of the people and their organizations to exercise positive influence and improve life conditions on social, environmental, economic and political matters; boosting their participation role and proposal on the changing and effective initiatives management for: Consolidation of the democratic institutionalism, sustainable management of the environment with its bio-diversity and boosting sustainable economic entrepreneurs”.



### VISSION:

“CEDEPAS Norte is acknowledged by the society by its high quality of its services and professional level of its collaborators. It is a strategic stakeholder at regional and national level, with the capacity to establish synergies between public, private sectors and civil society; increasing the efficiency creating local changes and social value creation. It inspires trust on the population for the strength of its values and principles, practice and promotes ecumenism, democracy, equity, tolerance, transparence and solidarity”.



## 2. Identity, structure and organization

### OUR PRINCIPLES

- **ECUMENISM:** As affirmation of God's will from a practical expression of the contribution for the people development.
- **INNOVATION:** Opening for learning and seek of new ways on action.
- **EQUITY:** Practiced at all time, per the need of the persons.
- **SOLIDARITY:** Reaffirm our principle of service, justice and common well.
- **HONESTY:** We act and promote transparency.
- **RESPONSIBILITY:** At each action and consequence.

### OUR FOCUS

**Sustainable Development:** It refers to use of natural resources on rational way for the benefit of the majority ensuring that economic practices do not block the future life of the planet.

**Democratic Institutionalization:** It is the condition for the construction of an appropriate government with mature and efficient institutions for the design and implementation of policies and strategies to fight against poverty and social, ethnic, cultural or religious exclusion; and, protect the environment and natural resources.

**Territorial Focus:** As the group of policies, tools and actions aimed for the rational and sustainable order of the territory, based on scientific principles and with the participation of stakeholders.

**Citizenship:** We seek for the comprehension and value of own rights and of others, that also include the practice of social responsibility that reflects its real contribution for local development and improvement of life quality.

**Equity and Gender Equity:** Considered like the disposition to provide same opportunity of plain life for women and men. It is recognized that equality is crucial for human beings and, as a foundation for democracy it is bonded not only to rights, but opportunities.

**Risks Management and Adjustment to Weather Change:** To understand and estimate changes. Identifies vulnerabilities on the area and, organizes on participatory way, an adjustment plan for Weather Change.

**Ethic Development and Fight Against Corruption:** Forming people with leadership and willingness to take on principles and develop firm character.

### INTEGRATOR FOCUS OF HUMAN DEVELOPMENT

States that people are the supreme goal of development. Persons are subjects of rights and obligations and, therefore, the objective of our action is to extend the exercise of their human freedom.

It is committed to recognize and reduce gaps that block the exercise of the people freedom.

Extend capacities of social, economic, institutions, politics to generate multiple opportunities and guarantee the exercise of freedom.

Optimize the knowledge of the people to exercise their freedom and satisfy their needs.

## 2. Identity, structure and organization

### ORGANIZATIONAL STRUCTURE

The governing body responsible of the strategic direction of CEDEPAS Norte is the General Assembly of Associates formed by eleven persons recognized by their experience on different entities of the academy, Government, business and civil society that meet once a year on ordinary basis.

The General Assembly elect five persons to form the Board, for a period of two years.

#### GENERAL ASSEMBLY OF ASSOCIATES

- Adriana Doig Mannucci
- Ana Angulo Alva
- Carlos Silva Velásquez
- Federico Tenorio Calderón
- Fidel Torres Guevara
- Iván Mendoza Villareal
- Jaime Sánchez Ortega
- Marycruz Briones Ordóñez
- Roberto Ramírez Otárola Sarmiento
- Rosseles Machuca Vílchez
- Santos Escobedo Sánchez

#### BOARD

- Ana Angulo Alva
- Federico Tenorio Calderón
- Fidel Torres Guevara
- Marycruz Briones Ordóñez
- Santos Escobedo Sánchez



### 3. Work Team

Persons are the center of our actions. From those that bet on our work for the improvement of their life conditions to those that invest their time, knowledge and effort to contribute with the institution mission.

The persons that work at CEDEPAS Norte

During 2016, we worked with 127 collaborators, and there was the support of 2 Swiss volunteers' specialists on dairy products.

Headquarters	Total Number	%	By specialty				
			Governing and Decentralization	Natural Resources	Productive Development	Strategic Management	Administration
Mens	87	69%	5	5	65	3	8
Women	40	31%	3	1	19	7	10
Total	127	100%	8	6	84	11	18
%			6%	5%	66%	9%	14%

CEDEPAS Norte team, from the different spaces where it participates, witnesses the commitment of the institution with human development, promoting innovation as one of the main work strategies.

The work team is the transformation agent becoming on the main capital of the institution to fulfill with its institutional mission and vision.



### 3. Work Team

#### Support of Strategic Allies

The coordination of action that CEDEPAS Norte performs with stakeholders at each of the intervention scopes, is one of the strategies to extend the impact of its interventions.

In 2016, we had the collaboration of more than 50 institutional allies, at the different interaction spaces. Thanks to them, we could work with more than 3 800 persons to improve their life quality:

**In 2016, we worked with 3 800 persons under social exclusion situation, progressing on the contribution for the improvement of their life conditions.**

**We have invested more than 3.5 million of dollars, from which 53% is contribution from private entities and 46% of public funds.**

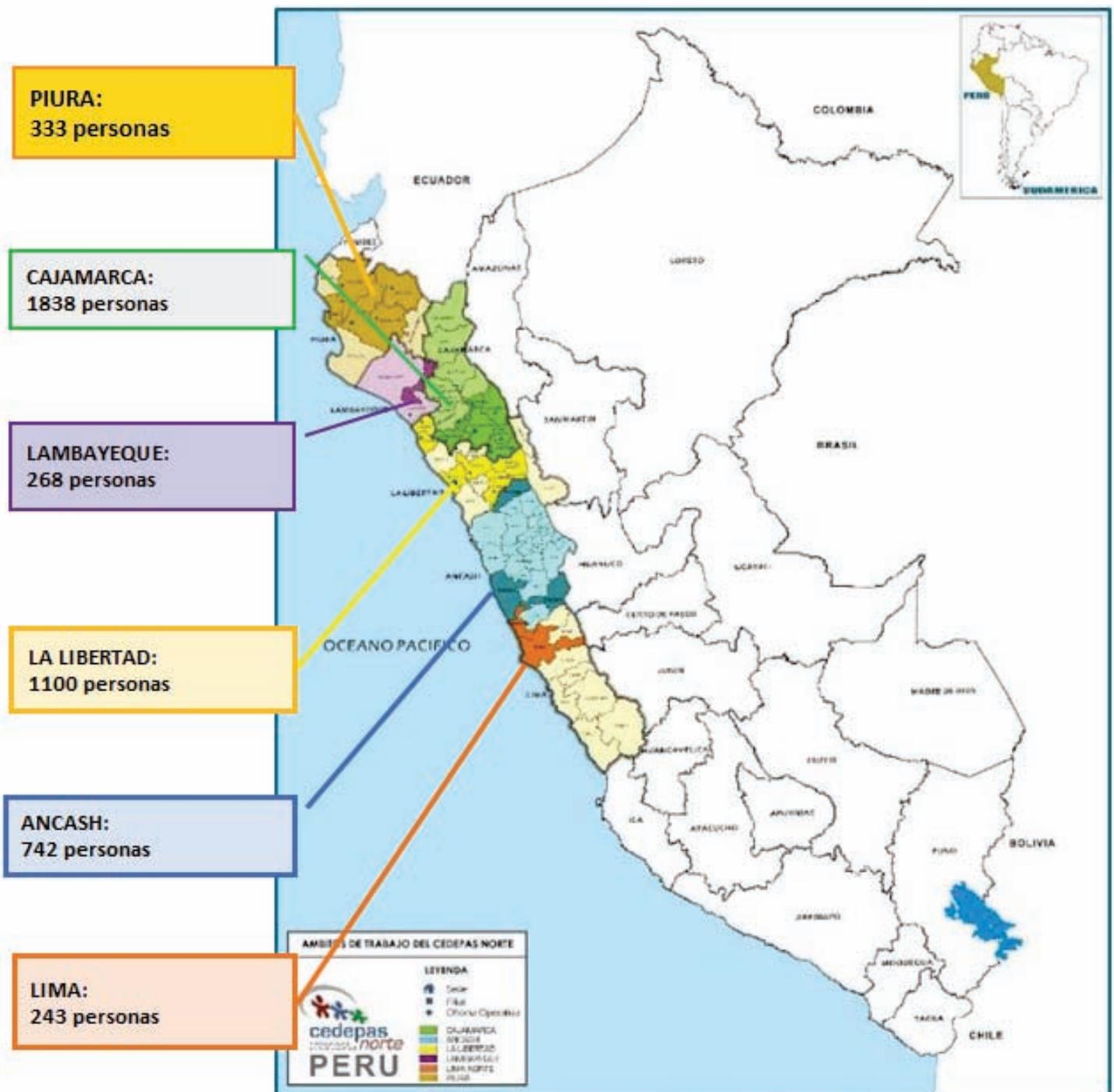
**With investment on projects, it was promoted 600 new jobs, sales of associative companies' advice for more than 10 million of soles.**

**Action of CEDEPAS Norte, was possible thanks to the inter-action of 50 institutional allies, 165 collaborators that contribute with the institution mission from their 15 operational offices throughout the country.**



## 4. Where we are?

The work scope is focused in 46 districts distributed in 6 regions of Peru, with 4 524 people (43% women).



## 5. Sustainability and business strengthening of family agriculture

We promote organizational and business training on behalf of producers of small family agriculture so they can take over cooperative organization models; generating, positive impact in their families and the economic dynamics of their areas.

For that, we educate small individual producers on topics of business organizational management, so they can create organizations that allow them generate scale economies and promote representativeness and carry out collective management.

We implement formation programs on production technologies through the adoption of innovation, facilitation of financing for consumables, equipment and required machinery to improve their productivity. We also promote the certification and productive specialization, based on quality and market requirements.

It is promoted the coordinated work regards to the value chain of greatest impact in the scope, providing better conditions for complementary entrepreneurship, greater access to financing, business formalization and, therefore, higher income for the Government.



"I used to breed my guinea-pigs at my kitchen or my room. Sometime, all of them would die and I didn't know why. In 2014, when I entered to CEDEPAS Norte Project, I was trained by technicians on guinea-pigs breeding. At the beginning, I had 30 guinea-pigs, now I have 600 guinea-pigs".

**Charito Ríos Espejo**  
Guinea-pig Production



<sup>1</sup> It is understood as productivity, the increase of the quantity offered and costs optimization.

## 5. Sustainability and business strengthening of family agriculture



17 associative companies adopt social business and cooperative solidary models.

317 associative companies, as a result of the improvement of their value chain, have increased 15% of their income.



3800 people trained to improve their value chains.

## 5. Sustainability and business strengthening of family agriculture



129 women have access and control of the resources of their economic activity.

97 families have implemented integrated productive systems and have improved food availability.



US\$1 215 286 invested, by virtue of US\$320 for each family that was worked with during 2016.

## 5. Sustainability and business strengthening of family agriculture

Producers from the districts of Unión Agua Blanca and El Prado, in San Miguel Province, Cajamarca Region, commercialized 980 tons of Organic Haden Mango between 2016 and along the year.

From the total produced, 30 tons were exported to Italy, 450 tons were commercialized for the industry of dehydrated and 500 tons were commercialized to the regional and national market.

Campaign 2016 and 2017 has generated a billing of 350 800 soles and payment of Rent Taxes for 6 500 soles.

There are 72 producers organized in seven business networks that have 102 hectares of mango production. The production areas are formed by the clusters of Platanar, Lucmapampa, Marampampa, Ambudu (district Unión Agua Blanca) and clusters of San Luis – Llontos, Lic lic and El Guayo (El Prado district).

These clusters are located from the 700 masl up to 1 500 masl that is the reason the fruit is called, “mango de altura” (high mango).



## SCIENTIFIC MAGAZINE PROMOTES KNOWLEDGE, INNOVATION AND DEVELOPMENT



Agricultural and livestock CITE on joint way to the academy and other regional entities will publish in 2017 the first scientific magazine indexed in Cajamarca. It will be elaborated fulfilling parameters established by LATINDEX information system.

### Objective:

Produce knowledge and proposals into the social and economic scope of the Northern Macro Region, through the creation of scientific and academic information.

Contributes on knowledge and proposals oriented to the economic, rural, sociology, anthropology, public and politic economy, innovation and technological transfer development topic as part of three fundamental axes of the magazine's interest: economic development, social development and environmental development.



### Participant Institutions:





PERÚ

Ministerio de la Producción



Instituto Tecnológico de la Producción

CITE agropecuario  
Cedepas Norte



## 6. Center of Technological Innovation and Agriculture and livestock Productive (CITE) private.

Upgrade the technological, productive, business and commercial innovation level of MIPYMEs of the agro-industrial sector to contribute with the improvement of their competitiveness.

### FINALIDAD

QUALIFICATION of CEDEPAS NORTE AGRICULTURE AND LIVESTOCK CITE, by Executive Resolution N° 113-2015-ITP/DE of the Technological Institute of Production.

In 2016 were started strengthening activities of the prioritized value chains and of the business management of associative companies, focused on technological transfer activities that allow improvement on the quality and quantity of products, certifications obtain, better capacities for the business and commercial management, and advice to access financing. Also, it is performed the diffusion of the information of experiences and processes for production technological improvement and optimization of the business-organizational conditions. These activities as a foundation to boost on following years, research and development actions of new products.

- 1 882 small agricultural business men and women trained to increase productivity and production quality.
- 29 associative companies have improved their business management, achieving commercializing in markets with better prices.
- Five innovations to improve the productive process, and acceptance in the market of four chains of prioritized value.
- 16 allies to implement services of CEDEPAS Norte agricultural and livestock CITE.
- US\$ 755 658 invested with the support of the Ministry of Production and Technological Institute of Production.
- 12 improved value chains.



PERÚ

Ministerio  
de la ProducciónInstituto  
Tecnológico  
de la ProducciónCITE agropecuario  
Cedepas Norte

## ACHIEVEMENT REACHED BY ASSOCIATIVE COMPANY

	PRIORITIZED VALUE CHAIN	ASSOCIATIVE COMPANY	BILLING 2015	BILLING AL 2016
Cajamarca	Guinea-pigs	Red de Productores de cuyes del Condebamba Alto - REDPROCUYCO	Las ventas se realizaban de manera individual.	S/ 26 200 facturados.
	Mango	Asociación de productores Ecológicos de la Microcuenca PAYAC – APEPAYAC	La venta se realizaba a través de las redes empresariales sin registro como asociación.	600 TM vendidos. S/ 344 713 facturados. Certificación orgánica
La Libertad	Quinoa	Cooperativa MARCAHUAMACHUCO	Formalizada como cooperativa.	Cuenta con certificación orgánica.
	Avocado and Pineapple	Cooperativa CEPROVASC	Facturación promedio de S/ 480 000	528 000 soles facturados
	Organic Banana	CAPO CALEB	Facturación promedio de S/ 649 318	S/ 714 250 facturados. Certificación: Orgánica, Global Gap
	Organic banana	CAPOLL	Facturación promedio de S/ 452 045	S/ 497 250 facturados. Certificación: Global Gap
	Asparagus	CEPROVAJE	Facturación promedio de S/ 3 636 000	S/ 4 000 000 facturados. Certificaciones: Global Gap, Comercio Justo
Ancash	Maíz amarillo duro	COOPERATIVA AGRARIA NORTE CHICO - Lima	Facturación promedio de S/ 2 496 000	S/ 2 746 339 facturados. Cubre el 60% de gastos operativos y cuenta con un capital de trabajo de 80 000 soles.
	Melocotón	COOPERATIVA AGRARIA COAVAF	No facturaba como cooperativa.	S/ 25 000 facturados.
	Palta	COOPERATIVA AGRARIA PURÍSIMA FORTALEZA - PURIFOR.	No facturaba como cooperativa	S/ 80 000 facturados. Certificación Global GAP
	Derivados de ovinos	Comunidad Campesina de Conchucos	Comercialización de manera individual.	S/. 71 400 facturados
Piura	Banano orgánico	Asociación de Productores de Banano Orgánico de Miramar.	Facturación promedio de 165 000	S/ 190 080 facturados en ventas de banano en planta.
	Banano orgánico	Asociación Sagrado Corazón de Jesús de Pueblo Nuevo de Colán	Facturación promedio de S/ 516 000	S/ 594 000 facturado en ventas de banano en planta.
	Banano orgánico	Red de Productores de Banano Orgánico de Salitral	Facturación promedio de S/ 81 000	S/ 90 000 facturados.
	Derivados lácteos - caprinos	Asociación de Capricultores de Cañas Marcavelica los Amotapes	Facturación promedio de S/ 76 363	S/ 84 480 facturados
	Derivados lácteos - caprinos	Asociación Productores de las Zonas Rurales del Distrito de la Brea - Santa Lucia-Talara	Comercialización esporádica de manera individual	S/ 84 480 facturados
	Derivados lácteos - caprinos	Comunidad San Felipe Santiago de Cañas		S/ 40 000 facturados



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Ministerio de la Producción



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CITE agropecuario  
Cedepas Norte



Small producers from three associations from Piura Region, dedicated to caprine breeding, achieved to increase the production volume of milk from 2070 to 4400 liters monthly for the elaboration of dairy products, thanks to the advice provided by CEDEPAS Norte Agriculture and Livestock CITE

## 7. Citizenship and democracy

We contributed for the strengthening of civil society, promoting its empowerment and full exercise of their citizenship and rights taking on participation and political incidence responsibilities on the management of public affairs.

Among main axes for the governing improvement, we developed capacities strengthening leaders of civil society organizations, mainly young ones and women to access to planning and public decision making spaces.

Also, it is intended to implement actions that generate trust between citizens and institutional management; as part of the implementation of surveillance mechanisms and effective incidence for the fulfillment of decision from public entities.

We promote the acknowledgement of territorial development plans from local stakeholders, making incidence on the prioritization of benefit investment for the producers' organizations and population on lower development condition.

It is also promoted the quality improvement of the participation at formal spaces of citizenship representativeness existent at each area.



“With the Qali Warma citizenship surveillance system it was possible to efficiently reach Educational Institutions and commit the community for the well-being of children”

**Professor Haydee Rojas**  
President of Qali Warma Surveillance Committee from San Pablo District

## 7. Citizenship and democracy

### SUPPORT FOR THE IMPROVEMENT OF THE COUNTRY DEMOCRACY QUALITY

Transparency, CEDEPAS Norte, and Production and Commerce Chambers got together to improve the quality of the Country democracy.

To generate a debate with proposals for a reform to improve the Congress, Justice System, Public Administration and Electoral System, it was started the signatures collection as part of the citizenship campaign Plan 32.

This campaign driven by Transparency Civil Association with the support of strategic allies CEDEPAS Norte and Production and Commerce Chambers from the Regions of La Libertad and Cajamarca, its finding the way to contribute for the strengthening of institutionalism at national level.

There is a total of 32 proposals that were elaborated by a team of professionals of different specialties and disciplines associated to Transparency. Signatures will be presented to the Congress of the Republic to request debate of Plan 32. Also, it is expected that these initiatives get approved by being a benefit to the country.



## 7. Citizenship and democracy



601 trained people for their citizenship exercise.

360 trained people take on leadership positions at their organization.



Five inter-institutional coordination spaces make incidence on local governments to implement mechanisms of poverty reduction and fight against women violence.

## 7. Citizenship and democracy



Eight project proposals, aligned to territorial plans and development of the existent organizations in the areas, were presented to sub-national governments.



**“At the training sessions of CEDEPAS (Norte), I have learned that women have same rights as men and that all of us are equal”.**

**Martha Ruiz Tumbajulca - Vegetables Producer**

## 8. Integrated Management of environment and natural resources

**We promote that social stakeholders, like authorities and users' organizations, implement on agreed way, water management plans and adjustment to weather change.**

The implementation of this program has as strategy to facilitate the participation of civil society organizations providing them with information about the weather behavior, risks management plans elaborated on participatory way to increase public and private investment on water management projects and adjustment to weather change.

It is also promoted the optimization of the water use among the agricultural and non agricultural users.



"We learned the technique of collecting little trees from places where there are more. We take them here taking advantage of the natural regeneration because we want to reforest and to have a place to contemplate trees of the dried forest and, our livestock could graze from there".

Jose Maria Dioses - Cattle Breeder Association President from Nueva Esperanza Macacara.

## 8. Integrated Management of environment and natural resources

### IMPLEMENTING ADJUSTMENT MEASURE FOR THE WEATHER CHANGE

The project *Adaptando Juntos*, that has as partners to USAID, Lutheran World Relief, Gold Fields - La Cima and CEDEPAS Norte, implement 16 pilot modules for sowing and water harvest as a measure for the adjustment to the weather change that benefit the population of the micro-basin of Hualgayoc - Arascorgue and Tingo - Maygasbamba from Hualgayoc District in Cajamarca Region.

These pilot modules are part of a development model that is proposed for high Andean areas in Peru highlands within a global context of weather change that mainly affects the water resources from which economically depend the 85% of families from Hualgayoc district.

The proposal of *Adaptando Juntos* Project is based on the construction of reservoirs systems joined to aspersion watering system that allow organized groups of citizens to have water for irrigation during dry season. Systems on which organized population take on the commitment to implement other adjustment measures to keep or increase the flow of water sources like: installation of hedges, forestation with native species, construction of infiltration trenches, construction of slow formation sun decks and the production and use of organic fertilizer to keep productivity of the soil.

As a development model, the proposal of the Project *Proyecto Adaptando Juntos* was well accepted by the Local Government and the population and so incidence is being presented before the province government to extend the experience.



## 8. Integrated Management of environment and natural resources



Three plans promoted of vulnerability management and weather change adjustment.

27 trained people on integrated management of water resources and information systems of weather change.



S/. 108 039 managed, in alliance with other sectors, for the installation of management systems of water resources.

## 8. Integrated Management of environment and natural resources



96 families are benefitted from the infra-structure of improved watering.

US\$ 183 114 invested on the implementation of activities for the adjustment to weather change.



## 9. Financial Management

CEDEPAS Norte, has transparency as one of its institutional principles, based on accountability, audits and ethic on resources use. Thus, there is an accounting system that allows having registration of each project and at institutional level. We also have an internal control manual and administrative management.

One of the institutional policies regards to resources management is austerity on our expenses management, which does not mean the reduction of the quality of our services. By 2016, there were reduced expenses of resources administration and management to US\$305 729, which is 7.79 %.

### MANAGEMENT AND ADMINISTRATION OF RESOURCES



**INVESTMENT BY 2016: US\$ 3 924 656**

**INVESTMENT ON MANAGEMENT  
AND ADMINISTRATION: US\$ 305 729**

**7.79%**



## 9. Financial Management

### INCOME AND EGRESS 2015 - 2016 (US\$)

DETAIL	2015	2016	TOTAL	% last year	% Acum
<b>INITIAL BALANCE</b>	<b>935 960</b>	<b>992 677</b>			
<b>INCOME</b>					
<b>1 International Cooperation</b>	<b>676 803</b>	<b>1 273 310</b>	<b>1 950 113</b>	<b>30%</b>	<b>26%</b>
1 1 PPM	74 172	217 976	292 148	17%	15%
1 2 OTHER FINANCIAL	602 631	1 055 334	1 657 965	83%	85%
<b>2 National Funds</b>	<b>2 299 926</b>	<b>2 764 106</b>	<b>5 064 032</b>	<b>65%</b>	<b>67%</b>
2 1 1 CITEAGROPECUARIO	-	700 772	700 772	25%	14%
2 1 2 Employment Funds	1 200 438	790 794	1 991 232	29%	39%
2 1 3 Other private funds	1 099 488	1 272 540	2 372 028	46%	47%
<b>3 Commission Income</b>	<b>9 864,61</b>	<b>1 944,00</b>	<b>11 809</b>	<b>0,05%</b>	<b>0,16%</b>
<b>4 Own Income</b>	<b>251 814</b>	<b>228 295</b>	<b>480 109</b>	<b>5%</b>	<b>6%</b>
<b>4 1 Services Income</b>	<b>199 241</b>	<b>211 701</b>	<b>410 942</b>	<b>93%</b>	<b>86%</b>
4 1 1 Own Income of CITEAGROPECUARIO	-	55 923	55 923	26%	14%
4 1 2 Other Income x Services	199 241	155 778	355 019	74%	86%
<b>4 2 Rotary Funds Income</b>	<b>7 486</b>	<b>2 701</b>	<b>10 188</b>	<b>1%</b>	<b>2%</b>
<b>4 3 IGV Recovery</b>	<b>44 454</b>	<b>13 611</b>	<b>58 065</b>	<b>6%</b>	<b>12%</b>
<b>4 4 Financial Income</b>	<b>633</b>	<b>283</b>	<b>915</b>	<b>0,12%</b>	<b>0,19%</b>
<b>TOTAL INCOME</b>	<b>3 238 408</b>	<b>4 267 655</b>	<b>7 506 063</b>	<b>100%</b>	<b>100%</b>
<b>EGRESS</b>					
<b>1 Human Capital</b>	<b>996 781</b>	<b>1 737 075</b>	<b>2 733 856</b>	<b>44%</b>	<b>38%</b>
<b>2 Programs Expenses</b>	<b>1 942 933</b>	<b>1 717 205</b>	<b>3 660 138</b>	<b>44%</b>	<b>52%</b>
2 1 Citizenship and Democracy Program	185 903	126 432	312 335	5%	9%
2 2 Integrated Management Program of the environment and natural resources	111 721	183 114	294 835	4%	8%
2 3 Business Sustainability and Strengthening Program of family agriculture	1 538 893	1 215 286	2 754 179	76%	75%
2 4 Baseline Diagnose		529,45	529	0,04%	0,01%
2 5 Strategic Management Program of Quality	106 416	191 843	298 259	15%	8%
<b>3 Acquisitions</b>	<b>28 178</b>	<b>162 524</b>	<b>190 702</b>	<b>4%</b>	<b>3%</b>
<b>4 Administrative Costs (Do not include administrative salaries)</b>	<b>213 798</b>	<b>305 729</b>	<b>519 527</b>	<b>8%</b>	<b>7%</b>
<b>5 External Audit</b>		<b>2 122</b>	<b>2 122</b>	<b>0,05%</b>	<b>0,03%</b>
<b>TOTAL EGRESS</b>	<b>3 181 690</b>	<b>3 924 656</b>	<b>7 106 346</b>	<b>100%</b>	<b>100%</b>
<b>BALANCE</b>	<b>992 677</b>	<b>1 335 677</b>	<b>2 328 354</b>		

Balance General Consolidado  
Al 31 de Diciembre del 2016

ACTIVO	US \$	PASIVO	US \$
* ACTIVO CORRIENTE		* PASIVO CORRIENTE	
- CAJA Y BANCOS (Nota 1)	1,432,836.57	- SOBREGIROS BANCARIOS (Nota 11)	1.86
- CUENTAS POR COBRAR COMERCIALES (Nota 2)	171,002.78	- TRIBUTOS POR PAGAR (Nota 12)	35,072.90
- CUENTAS POR COBRAR ALPERSONAL ( Nota 3)	90.32	- REMUNERACIONES POR PAGAR(Nota 13)	11,179.15
- CUENTAS POR COBRAR DIVERSAS (Nota 4)	302,281.39	- CUENTAS POR PAGAR COMERCIALES(Nota 14)	24,982.33
- RECUPERACION DEL IGV (Nota 5)	30,385.60	- CUENTAS POR PAGAR DIVERSAS (Nota 15)	273,147.51
- SERVICIOS CONTRATADOS POR ANTICIPADO (Nota 6)	7,851.29		
- PROVISION DE COBRANZA DUDOSA( Nota 7)	-138,868.27	<b>TOTAL PASIVO CORRIENTE</b>	<b>344,383.85</b>
<b>TOTAL ACTIVO CORRIENTE</b>	<b>1,805,579.67</b>	* PASIVO NO CORRIENTE	
* ACTIVO NO CORRIENTE		- CUENTAS POR ENCARGO (Nota 16)	15,868.99
- INVERSIONES MOBILIARIAS (Nota 8)	6,070.38	- DONACIONES POR APLICAR (Nota 17)	831,504.18
- INMUEBLES, MAQUINARIA Y EQUIPOS (Nota 9)	1,171,316.35		
- DEPRECIACION ACUMULADA (Nota 10)	-629,779.08	<b>TOTAL PASIVO NO CORRIENTE</b>	<b>847,373.17</b>
<b>TOTAL ACTIVO NO CORRIENTE</b>	<b>547,607.66</b>	<b>TOTAL PASIVO</b>	<b>1,191,757.02</b>
<b>TOTAL ACTIVO</b>	<b>2,353,187.33</b>	* PATRIMONIO	
		- CAPITAL SOCIAL INSTITUCIONAL (Nota 18)	26,286.00
		- CAPITAL ADICIONAL (Nota 19)	745,757.87
		- SUPERAVIT O DEFICIT ACUMULADO (Nota 20)	331,338.72
		- SUPERAVIT O DEFICIT DEL EJERCICIO (Nota 21)	56,045.72
		<b>TOTAL PATRIMONIO</b>	<b>1,161,430.31</b>
		<b>TOTAL PASIVO MAS PATRIMONIO</b>	<b>2,353,187.33</b>



Edificio Tenorio Calderón  
Director General  
CEDEPAS Norte



CPC Janet Rojas González  
Corradora General  
Mat. Nro. 02-2457

Trujillo, 30 de Enero del 2017

## 9. Financial Management



### ESTADO DE GANANCIAS Y PERDIDAS POR NATURALEZA CONSOLIDADO

Al 31 de Diciembre del 2016

	US \$
<b>INGRESOS</b>	
- Ingresos por Subvenciones y Donaciones (Nota 22)	3,406,879.22
- Ingresos por Autofinanciamiento (Nota 23)	573,845.95
- Ingresos Financieros (Nota 24)	2.27
<b>TOTAL INGRESOS</b>	<b>3,980,727.43</b>
<b>EGRESOS</b>	
- Compras(Nota 25)	(92,809.87)
- Gastos de Personal (Nota 26)	(1,737,075.26)
- Gastos de Servicios Pres. por Terceros (Nota 27)	(858,131.65)
- Tributos (Nota 28)	(38,432.00)
- Otros Gastos de Gestión (Nota 29)	(1,164,791.51)
- Gastos Financieros (Nota 30)	(4.26)
- Valuación y deterioro de activos y provisiones (Nota 31)	(33,437.15)
<b>TOTAL EGRESOS</b>	<b>(3,924,681.71)</b>
<b>SUPERAVIT Y/O DEFICIT DEL EJERCICIO</b>	<b>56,045.72</b>

Trujillo, 30 de Enero del 2017



*Federico Tenorio Calderón*  
 Federico Tenorio Calderón  
 Director General  
 CEDEPAS Norte



*Janet Rojas González*  
 CPC Janet Rojas González  
 Contadora General  
 Mat. Nro. 02-2457

### Evans Tapia & Asoc.

SOCIEDAD CIVIL

#### Dictamen de los Auditores Externos

A los señores del Consejo Directivo del:  
CENTRO ECUMENICO DE PROMOCION Y  
ACCION SOCIAL NORTE "CEDEPAS NORTE"  
Calle Los Corales # 289  
TRUJILLO.-

Hemos auditado el Estado de Situación Financiera del CENTRO ECUMENICO DE PROMOCION Y ACCION SOCIAL NORTE – "CEDEPAS NORTE" al 31 de Diciembre del 2016 y 2015 y los correspondientes Estados de Resultados, Cambios en el Patrimonio Neto y Flujos de Efectivo por los periodos terminados en esas fechas. Así como el resumen de políticas contables significativas y otras notas explicativas.

#### Responsabilidad de la gerencia sobre los estados financieros

El Consejo Directivo es responsable de la preparación y presentación razonable de los estados financieros de acuerdo con las normas de contabilidad generalmente aceptadas en el Perú. Esta responsabilidad incluye, diseño, implementación y mantenimiento del control interno relevante para la preparación y presentación razonable de los estados financieros para que no contenga declaraciones erróneas materiales, ya sea como resultado de actividades fraudulentas o errores; seleccionando y aplicando adecuadas Políticas Contables y elaborando las estimaciones contables que son razonables de acuerdo con las circunstancias.

#### Responsabilidad del Auditor

Nuestra responsabilidad es expresar una opinión sobre estos estados financieros basados en nuestra auditoría. Nuestra auditoría fue efectuada de acuerdo con normas de auditoría generalmente aceptadas en el Perú. Estas normas requieren que cumplamos con requerimientos éticos, planifiquemos y realicemos la auditoría para obtener confianza razonable de los estados financieros y no contienen declaraciones erróneas de importancia relativa.

Una auditoría comprende la ejecución de procedimientos para obtener evidencia de auditoría sobre los saldos y las divulgaciones en los estados financieros. Los procedimientos seleccionados dependen del juicio del auditor que incluye la evaluación del riesgo de que los estados financieros no contengan representaciones erróneas de importancia relativa, ya sea como resultado de fraude o error.

### Evans Tapia & Asoc.

SOCIEDAD CIVIL

#### Dictamen de los Auditores Externos (Continuación)

Al efectuar esta evaluación de riesgo, el auditor toma en consideración el control interno relevante para la Compañía en la preparación y presentación razonable de los estados financieros a fin de diseñar los procedimientos de auditoría de acuerdo a las circunstancias, pero no con el propósito de expresar una opinión sobre la efectividad del control interno de la Institución. Una auditoría también comprende la evaluación de las políticas contables aplicadas que son apropiadas y que los estimados contables elaborados por el Consejo Directivo son razonables, así como una evaluación de la presentación general de los estados financieros.

Consideramos que la evidencia de auditoría que hemos obtenido es suficiente y apropiada para proporcionarnos una base para nuestra opinión de auditoría.

#### Opinión

En nuestra opinión, los estados financieros presentan razonablemente, en todos los aspectos significativos la situación financiera del CENTRO ECUMENICO DE PROMOCION Y ACCION SOCIAL NORTE – "CEDEPAS NORTE", al 31 de diciembre del 2016 y 2015, y los resultados de sus operaciones y sus flujos de efectivo por los años terminados en esas fechas, de acuerdo con las normas contables generalmente aceptadas en el Perú.

Lima, Perú.

Febrero, 23 del 2017

Refrendado por:



Víctor Sánchez Díaz (Socio)  
Contador Público Colegado  
Matrícula No. 10284

*Evans Tapia y Asoc.*

## 10. Acknowledgement

Thanks to collaborators and volunteers that have worked and work with us, for their commitment with the institucional mission.

Thans to those who allow us participating and contributing on their development, betting on the improvement and trusting on our work.

Thanks to those who participate of our initiatives creating opportunities for human development.

Thanks to cooperative and ally entities that bet for proposals and support their implementation.

Thanks to associates for their dedication for the improvement of our services quality.





**DIFFUSE**

Help us to diffuse our work for your networks.

**GIVE YOUR OPINION**

Help us to improve. Tell us what you think about our work.



**CONTRIBUTE**

For the human development by participating of our activities.

**COLLABORATE**

With projects we implement.



**IDEAS**

If you have any innovative idea tell us about it to boost it together.



**JOIN US**

If you have a project at any of our action scopes, we can work together to reach more families.



www.cedepas.org.pe



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