

Dissemination Workshop on Digital Financial Reporting Platform and Accounting and Auditing Obligations for Not-for-Profit Entities

8 July 2025, 8:00 AM – 12:00 PM

Venue: Tonle Bassac II Restaurant (Near Kbal Thnorl Bridge), Phnom Penh

Background:

The Law on Accounting and Auditing in Cambodia was adopted in 2016. The purpose of this law is to govern accounting and auditing with effectiveness, transparency, and reliability in the Kingdom of Cambodia. This law shall apply to public institutions, enterprises, not-for-profit entities, accountants, and auditors¹.

This law includes requirements for not-for-profit entities to maintain proper financial records, prepare financial statements, undergo audits by independent auditors, and submit financial reports to the Accounting and Auditing Regulator² by following the Cambodian International Financial Reporting Standard (CIFRS), IFRS for Small- and Medium-sized Entities (SMEs), and the Cambodian Financial Reporting Standards for Non-For-Profit Entities (CFRS for NFPEs) which is issued on Prakas 335 MEF.PrK on the Implementation of the Cambodian Financial Reporting Standards for Non-For-Profit Entities (CFRS for NFPEs) by the Ministry of Economy and Finance³.

Digital platforms related to financial reporting have developed, including the introduction of the Digital Financial Reporting Platform. This initiative aligns with the broader strategic goals of the government's Cambodia Digital Economy and Society Policy Framework 2021–2035. Cambodia is making progress in digitalizing its financial and tax reporting systems, the Digital Financial Reporting Platform is expected to be fully implemented in 2025 for both the private sectors and Not-for-Profit Entities (NFPEs), to facilitate the submission of financial statements to the Accounting and Auditing Regulator (ACAR).

It is therefore crucial for NFPEs to be aware of the benefits, challenges, and requirements of this new platform to strengthen their capacity for compliance with the digital trend. To respond, NFPEs need to understand more about **the Digital Financial Reporting Platform**, CCC will organize a dissemination workshop in Phnom Penh.

¹ [https://www.acar.gov.kh/Resources/Document/20230605232516_Law%20on%20Accounting%20and%20Auditing%20\(English\).pdf](https://www.acar.gov.kh/Resources/Document/20230605232516_Law%20on%20Accounting%20and%20Auditing%20(English).pdf)

² <https://www.acar.gov.kh/>

³ https://drive.google.com/file/d/1XSDQyF6_0MZ8LW9pw5et4sqiEXJnk0x/view

Partnerships for Sustainable and Democratic Development in Cambodia

Workshop Objectives (Half-Day Session):

1. To introduce Not-for-Profit Entities (NFPEs) to the upcoming Digital Financial Reporting Platform, including its purpose and relevance to financial reporting compliance.
2. To provide an overview of the platform's key features, expected reporting requirements, and timeline for implementation, especially as it relates to Not-for-Profit Entities (NFPEs).
3. To raise awareness among Not-for-Profit Entities (NFPEs) about the benefits and potential challenges of transitioning to the digital platform, and to encourage early preparation for effective adoption.

Facilitators:

- Representatives from the Accounting and Auditing Regulator
- Audit firms with experienced professionals with expertise in accounting standards and financial reporting for non-profit organizations.

Target Participant:

- Approximately **150-200** participants from CCC Members, Non-Members, Partners, 16 Provincial NGO networks, Finance managers, Finance officers, accountants, and professionals responsible for financial reporting within CSOs are encouraged and invited to attend the workshop.

Tentative Agenda:

Time	Agenda	Facilitator
8:00 - 8:30	Registration of participants	CCC team
8:30 - 8:40	Introduction to Workshop Objectives and Agenda	Ms. Prak Keo Kongkea , Policy Law and Advocacy Specialist at CCC
8:40 - 8:50	Welcome Remark by CCC	Ms. Sin Putheary , Executive Director of CCC
8:50 - 9:10	Open Remarks by Representatives from the Accounting and Auditing Regulator	H.E. Bou Tharin , Director General of the Accounting and Auditing Regulator
9:10-9:30	Group photo and Coffee Break	All Participants
9:30-10:15 (45 minutes)	Presentation: Accounting and Auditing Obligations for NFPEs <ul style="list-style-type: none">▪ Updating laws and regulations on Accounting and Auditing for NFPEs	Ms. Taing Chhivhong , Head of Legal and Dispute Resolution Office at the Accounting and Auditing Regulator

Partnerships for Sustainable and Democratic Development in Cambodia

<p>10:15 - 11:30 (75 minutes)</p>	<p>Presentation: Introduce the Digital Financial Reporting Platform</p> <ul style="list-style-type: none"> ▪ Provide an overview of the platform, including key features and functions. ▪ Expected reporting requirements. ▪ Implementation timeline ▪ Specific relevance to Not-for-Profit Entities (NFPEs) 	<p>Mr. Yan Phalla, Head of Compliance Office 3 at the Accounting and Auditing Regulator</p>
<p>11:30 - 12:00 (30 minutes)</p>	<p>Question and Answer session on the Digital Financial Reporting Platform</p>	<p>Speakers: Representatives from the Accounting and Auditing Regulator</p> <ol style="list-style-type: none"> 1. Mr. Som Chankirirath, Advisor 2. Ms. Taing Chhivhong, Head of Legal and Dispute Resolution Office 3. Mr. Chiv Hor, Head of Information Technology Office 4. Mr. Yan Phalla, Head of Compliance Office 3 5. Mr. Chhor Ratna, Deputy Head of Information Technology Office <p>Moderator: Mr. Ou Saorn, Head of Operations at CCC</p>
<p>12:00 - 01:30</p>	<p>Solidarity Lunch</p>	<p>All Participants</p>

Note: **This workshop is available in the Khmer language only.** Organizers reserve the right to alter the agenda depending on time constraints and the availability of speakers. Some of the pictures and key ideas will be quoted and shared in public through the organizers' social media and website.
<http://www.ccc-cambodia.org/en/resources/event-archives>, www.facebook.com/CCCSince1990, www.youtube.com/CCCambodia

Partnerships for Sustainable and Democratic Development in Cambodia

www.ccc-cambodia.org
info@ccc-cambodia.org
 T +855 (0)23 214 152
 F +855 (0)23 216 009

#9-11, Street 476,
 Toul Tompoung 1, Chamkamorn
 P.O. Box 885, Phnom Penh,
 Cambodia

