

Minutes of
CCC Members' 32nd Annual General Meeting (AGM)
under a theme
“Partnership for Sustainable Development beyond COVID-19 Pandemic”

Date: 24 March 2022 (8:30am-4:30pm)

Physical Meeting at Cambodiana Hotel, Phnom Penh
 Online Meeting by Zoom Conference <https://zoom.us/j/97405229048>



1. Introduction

The Cooperation Committee for Cambodia (CCC), a leading membership-based organization for domestic and foreign organizations in Cambodia, has played a coordination role since 1990s. CCC has actively worked over three decades as an enabling agent to facilitate CSOs to have a collective effort, institutional governance and accountably actions for the democratic and sustainable development in Cambodia. CCC is currently implementing its fourth phase Governance Hub Program (GHP 2021-2023). GHP has a vision: sustainable and democratic development in Cambodia, and two main goals: 1) improved enabling environment for CSOs; and 2) sustained functionality of CSO Resource Hub at national and sub national levels. To celebrate these significant achievements in coordination and support CCC members and partners, the Annual General Meeting (AGM) is prepared. AGM is the largest platform of the year for relevant actors to discuss and seek for better solutions and joint actions. In accordance with bylaws, AGM is the most significant event to review the last year performance, sharing and learning, and discussing about the plan and action forward. The event will be conducted full day on 24 March 2022 through hybrid gathering modality, which the morning session under the theme “partnership for sustainable development beyond COVID-19 pandemic”, and afternoon session on critical theme discussions in promoting enabling environment for civil society, youth and ASEAN. More than 200 participants and speakers who are CCC members, civil society partners, and development actors (the government officials, donors and development partners, and the private sector, community-based organization representatives, and youth) will be invited to join this AGM.

2. Objectives

1. To reflect the previous year performance and celebrate key achievements, and appreciation of members and partners for contribution to the development of Cambodia.
2. To acknowledge the joint efforts of members & partners, and critical theme discussions in promoting enabling environment for civil society, youth and ASEAN.
3. To enhance networking and the collaboration among CCC members, Donors and Development Partners, Provincial NGO networks and other partners for democratic development in responding to the development challenges especially in the context of COVID-19.

Process and results of the 31st Annual General Meeting (AGM)

Ms. Prak Keokongkea and Mr. Chea Vibol, the Masters of Ceremony welcomed all guests and invited everyone to stand up to greet the National Anthem of Cambodia. They introduced the delegation members and invited everyone to observe the blessing dance performed by the members of Living Art organization. They introduced the objectives and the agenda of the 32nd AGM and invited the first presidium members to make official speech.

The event was conducted in hybrid (both face to face and online). Total participant of physical meeting were **87 participants include 37 women** and the total participants via online were **103 participants** who were from member NGOs and provincial network NGOs.

Blessing Done, done by the former of Cambodia Living Art Performance Team which is a CCC Member

Welcome Remark by Ms. Chi Socheat, Chair of CCC Ex.Com. and Country Director of PSI.

Greeting the presidium members and guests! In my capacity as the Chair of CCC EX. Com. I would like to welcome you all to this important event. If we look back at last year 2021, it was affected by Covid-19 and many changes. One important change that I would like to highlight is the advocacy on civil space which seems to shrinking. This year and next year, it will be crucial for us to promote civil space. This task will be challenging for us, but we together we will be able to accomplish. In the name of CCC Board, I would like to thank all of you for your partnership and support from our members. Without this support from our members, government, and NGOs, we would not be able to be successful. Finally, I would like to thank all of you for participating this event in person or online and wish you with the four Buddha blessings. Thank you!

Key Opening Remark by Fabrizio Senesi, Governance and Human Right Project Coordinator of EU in Cambodia.

Greeting! Sorry that I could not join physically. I would like to start by thank CCC for inviting me to join this event. This is a very important day to gather all CCC members. Let me remind the management that the meeting today is to contribute to democracy. We support CCC to achieve this important goal. With regard to the Governance Hub Program of CCC, last week I visited and discussed with CCC NGOs members in Ratanakiri and Mondulakiri provinces. From this trip and discussion, I made conclusion with three main messages that are important for CSOs work in Cambodia: 1-partnership, 2-recovering from Covid-19 pandemic, and 3-be innovative. I wish you to have a successful day, thank you very much!

Key Opening Remark by H.E. Chim Kan, Deputy General Manager of General Department of Administration, Responsible for Manager of Department of Association and Political Party Affaire of Mol.

First, I would like to respect the presidium members and all guests. Today I am very happy to participate the 32nd AGM of CCC. In the name of Mol and myself, I thank you all to take busy time to join us to reflect on last year development. CCC is always supporting the development in the sector. I think this meeting is an opportunity for us to discuss to reflect our cooperation in the last year as well as achievement for democratic development in Cambodia in the context of covid-19. The Government of Cambodia focuses on development to become High Income Country in 2050. In the same time, the government tries to promote decentralization and de-concentration focusing on infrastructure in urban and rural area. We improve public service and human resource development. Government recognizes that this development is the result of cooperation from all key stakeholders including civil society organizations. Up to march 2021, There were 5913 NGOs registered with Mol. Tomorrow, Mol is going to organize a workshop if any CSOs interest to join this workshop please contact through the contact phone number. In the face of Covid-19 pandemic, we need to strengthen our cooperation to achieve the National Plan. I believe that the meeting today will give us the opportunity to work tighter in the new normal way. I wish everyone here or on Zoom to be successful. I would like to open the 32nd AGM from now on. Thanks!

Official Announcement: Incoming ExCom 2022-2023, and Appreciation of Outgoing ExCom & ED

The session was facilitated by Mr. Chan Pheakdey, Head of Operation and Membership Development of CCC. He invited ExCom members to the stage and introduced them to the plenum.

A. Remark from ExCom members:

1. **Mr. Hang Reaksmeay**, we were ExCom during Covid-19 time in 2020-2021. It was our chance to guide CCC to lead CSOs in Cambodia. During our time, we had big transition to change the Director and some Management Team members. We also concerned about the fund, we met almost every week. One of our principles is we do not compete with our members for funding. We talked to many donors. At the end of 2021, we received good news as some donors committed funding to CCC. We were also happy to recruit many female leaders such as the ED and HoP. The board also has many women. In our context to deal with covid-19, we need to work together to recover. We have many Working Groups so we do not need to hire extra staff or consultants to work on many sectors. I would like to thanks the Working Group members, and wish the coming ExCom to have new successes!
2. **Mr. Roney**: we are the coming ExCom. We get good advice from the outgoing ExCom. In the post Covid-19 pandemic, we will figure out how we can support CCC to achieve more. We also commit to listen to the members about their need. We are approachable, please talk to us for any of your concern or idea. Thank you very much!

Key Snapshots: 2021 Key Achievements and 2022 Operational Plan

Video on CCC Annual Key Achievements in 2021

This session is facilitated by Ms. Luy Theary, Head of Program of CCC who delivered the key achievements in 2021 and the details can be seen in the Video Clip as in the link:

[CCC Achievement 2021 - YouTube](#)

Video on CCC Operational Plan for 2022

The details can be seen in the link:

[GHP 2022 Outcomes Final - YouTube](#)

After playing the video, she opened session for Question and Answer. Nevertheless, there were no question from the audience.

Plenary Discussion: Partnership for Sustainable Development Beyond COVID-19 pandemic (Vision on Social and Economic Development)

Discussion Lead	Discussants
Ms. Sin Putheary , Executive Director of CCC	HE. Huot Pom , (video)
	Ms. Chikako Kodama , Governance Chief Technical Advisor-UNDP
	Christen, (online)
	Ms. Kristen Rasmussen , Country Director of DCA and INGO Coordinator

The discussion is focusing on three main questions including:

- Key roles of government, civil society and private sector in promote social and economic development
- What should be the key focus for government, civil society and private sector in promoting social and economic development under the challenges of COVID-19?

- What are the funding management modality that could be prioritized for social development and civil society?

Key Inputs from Discussion Lead, Ms. Sin Putheary, Executive Director of CCC:

We have seen a rapid change in the context such as Covid-19 pandemic and recently war in Ukraine. Therefore, it is important to take this opportunity to discuss what we can do especially in social and economic development. We have four speakers who have great experiences in the issue.

Key discussion from Discussants:

HE. Huot Pom, Deputy Secretary of State, MEF, and Deputy Secretary of Secretariat of Economic and Finance Policy committee, prepared a video to share with the audience because he had a conflict schedule. The video can be found in the link below:

Ms. Chikako Kodama, Governance Chief Technical Advisor-UNDP: at UNDP, we support government, CSOs, and vulnerable people. I joint this meeting last year too. One of the areas that we support is social protection. In the Covid-19 economic impact assessment in 2020 and 2021, we conducted data collection for policy recommendation. Based on the data, recommendations were made on how social and economic can recover. Another area, we conducted a survey on Covid's impact on informal sector and SME. Together with ILO, we figure out how international community can work with CSOs in Cambodia under the framework of partnership for sustainable development-UNDP.

Ms. Chikako prepared a slide presentation which can be found in the link below:

Ms. Kristen Rasmussen, Country Director of DCA and International NGOs Coordinator: DCA was created 100 years ago and we are still doing our work in Cambodia and other part of the world like Ukraine now. Our role is to encourage government to take care of the vulnerable. National CSOs do have advantage. The role of International Organization as DCA is to support them. Some of DCA's projects such as cash equity here is important. However, the real story is much more complex, we have long experience on safety net program such as cash support for example flood in 2017 and now because of Covid-19 the government has their own program. Based on our experience, during covid-19, we could respond quickly. This type of partnership can be successful if all partners commit to their responsibility and accountability. I really encourage the government to adhere to its policy.

Mr. Christian Kapfensteiner, Program Manager GIZ: We supported the NCDD program which will end in April in line with the government Sub-decree. Our goal is to improve service delivery with citizen participation. We encourage cooperation between the government and CSOs. For partnership, we set our joint recommendations agreed with the subnational government and CSOs. We also come up with building network, coalition, ...etc. to assist district to response to citizen needs and to encourage

participation for the citizens. Our steps are: 1-study and analysis phase on citizen participation, 2-preparing for the engagement of the two sides, and 3-consultation meeting to develop and design recommendations together. The agreed recommendations focus a lot on information flow and sharing such as provide regulate update on Facebook. If we do not know what another partner is doing, partnership is extremely difficult. We have to choose words carefully that it is not attack any individuals. The understanding of the word *civil servant* is still not fully understood by government officials. We will end the program in April, but we will continue with new technical support until 2025.

Q&A session:

Q: How CSOs can engage in the UNDP framework?

A: Quality engagement from CSOs is needed to know what is going on. We observed that always the same persons join the meeting at village and commune level. It goes back to awareness raising. Political parties' participation is also crucial. How the local authority shares the information. How people understand key ministries and provincial authorities' participation, responsibility and accountability. From people perspective, use evidence base for advocacy. Encourage policy discussion.

Q: What good examples from DCA for equitable development or positive step forward?

A: It is challenging to give good example. May be the cash program, ID poor 1 and 2, there is general effort. CSOs try to spread the information directly or online. However, land development pushes community out such as in SHV. Issue has become politicized. Perception that ask for information is inappropriate. Government makes general effort to support vulnerable such as cash program, but more effort needed.

Q: Will conflict between Ukraine and Russia effect CSOs funding in Cambodia?

Q: Do you have a strategy to convince government to engage with CSOs?

A: For first, yes, we will see governments around the world reduce fund to support country like Cambodia, but we do not know how long conflict will take place. CSOs in Cambodia is very large. My recommendation to CSOs is to have more collaboration for example merging two to become one.

Advocacy is an effective way to engage with government. Housing in urban area, access to finance. There is need to be more regulation in microfinance. For example, Agriculture Cooperatives cannot get access to government bank because of heavy demand. Small scale farmers are key, coherence among cooperative.

Q: How have you engaged private sector?

We have not engaged private sector or academy. Maybe with the new project, we will look at other interested groups.

Summary from discussion lead:

- There is the need to share data and information to citizen about what happening near their home.
- All partners including government, CSOs, and Private Sector need to work together.

Wrap up:

- CCC tried to work in 2021 even though we had Covid-19, but we were flexible to achieve our goal such as working online.
- Moving to the future: we must avoid competition with our members.
- CCC will continue to strengthen capacity of NGOs, CBOs and expand membership.
- Government has many mechanisms to deal with Covid-19 for all pillars such as Covid-19 recovery, but all of us need to be resilient and use Covid-19 as a lesson learnt.
- Public administration, social accountability, participation from government, CSOs and citizens. Our cooperation to improve social protection.
- Citizen's participation is crucial: data sharing to promote local participation.
- Increase participation and coordination among CSOs are crucial. This coordination is not only among local but also international NGOs.
- Civic engagement from UNDP framework.
- We have heard this morning the picture from national to grassroots and we bring right holders and duty bearers using right based approach to ensure equity.
- Positive feedback is important than criticism to harm each other.
- Improve economic through agriculture and especially access to finance for small farmers are crucial.

Afternoon Session

3.4. Critical Themes Discussion on Enabling Environment for Civil Society, Youth and ASEAN

Breakout Discussion (Room 1): Digital Right and Internet Freedom

Discussion Lead	Discussants
Mr. Phan Phorp Barmey, Senior Program Manager, API	Mr. Him Khortieth, Research and Advocacy Manager, CambOJA
	Ms. Sar Pisey, Communication Officer, ActionAid Cambodia
	Mr. Ith Sothoeuth, Media Director, CCIM

What are Digital Rights?

It is the process of sharing, receiving information and giving an opinion or idea in the social media and internet without interference.

Why is it important for the CSOs?

It is the fundamental right that CSOs can express other opinions on society and economic issues. Freedom House measures online freedom within the three barriers, create the contents, limit contents, and respect human rights. Online and offline freedom must be the same. However, the limitation of the content can be fixed. Most people rely on social media and the internet to communicate, learn, and share information with each other; therefore, it is very important to have internet freedom. It is quite new for the CSOs that need to be aware of internet freedom and digital rights.

Digital Rights Situation in Cambodia

Cambodian people have knowledge on using the internet safely and securely only 30% which requires to increase understanding to reduce risk and security online. The Cambodian Government has three working group to monitor the users, the inter ministries to monitor on the users, such as the committee to control and monitor fake news which found more than 2000 cases, insult the government officers end up being arrests and detentions regarding online expression on the issue of Covid-19 Vaccination.

The presence of the Quick Reaction Unit is a hostile situation on internet freedom for the people including a lack of understanding of the users, and monitoring.

Questions and Answers (Q &A)

Q: The number of users on social media is increasing and people's awareness of it is still limited, what can we do to increase awareness? **Mr. Kheng Virak,**

A: CSOs have to increase awareness and dissemination to the public on the digital issue both offline and online to express their view and opinion. According to the report from the government, there are a small number of people who have knowledge on the digital issue. The Government should provide training to increase awareness to the people.

Q&A: The internet freedom plays a very significant role on the freedom of expression in the digital system. There are many cases of detention and arrest of journalists under the Penal Code provisions in the issue of freedom of expression online. As the result, internet freedom and digital rights are restricted and limited for the users due to safety and security on the digital concerns. There are 70% lacking understanding of the digital issue that is caused to be hacked, exploding privacy. This needs to take this issue into consideration especially for the government and CSOs who are working to promote digital rights and internet freedom. (Mr. Nop Vy:)

Civic Space and People's voice

Q: What is the mechanism of the CSOs to work with the Government? How to use social media safely and professionally? Mr. Saroeun from Pursat.

A: The Digital Rights Working Group (DRWG) consists of 14 organizations that are working on promoting the digital rights, awareness raising to the public, working with private sector, capacity building (national conference).The government and CSOs need to have the good cooperation to address the digital issue and

promote the digital rights such as having the law on the Data Protection to protect the privacy rights, and Access to Information Law.

To promote the civic space, the CSOs, private sector, and government should work together for the dialogue and the consultation on laws and to conduct awareness to the public. Some journalists do not follow the code of ethics, so CCIM has a training course for them to increase awareness on the code of ethics.

The sub-decree on the Management of the National Domain, Cyber Security Law, Cybercrime to have been consulted to get better laws to promote internet freedom. The DRWG submitted the report to the Ministry of Post and Telecommunication after the National Conference this means CSOs seek the consultation and update report of the result of the national conference to the government to promote civil space.

Freedom of Expression and Professionalism

Q: People inadvertently make mistakes by sharing false information, how do we know whether to share the content or not? Question from WWF

A: We have to check the website name and check the content, date as old or new information, author name at the top or use a false or abusive content, please pay attention to which information we want to share, that is useful to ourselves, our community and society.

Q: Please explain the ethic of journalist, Mr. Horm Sokun from Kratie

A: The obligation of the journalist should report the truth information. The journalist card was issued by the Ministry of Information (Mol), rather than not from its own institution. In 2021, eight journalists are imprisoned and 15 media outlets had their licenses revoked. According to the law, a journalist should not be arrested for writing incorrect information because he or she is making corrections. Therefore, they must check the legality and submit a request to the Ministry of Information.

Journalist Citizens should be aware and reform their ethics such as a photo on a smartphone which needs to know about privacy before sharing in the social media, we need to know whether it is for the public or the private.

Q: Are the current laws protect the rights or limit the rights? How about the law implementation? Mr. Sok Du

A: Regarding the procedure to adopt the laws requiring to be opened for consultation. There are loopholes of laws and laws implementation that require all of the public to participate in monitoring the law's implementation together. The concept of law and the unclear provisions are the issue for the public to implement. This needs to be addressed.

- Key term: Digital rights and internet freedom are used globally; we haven't seen the term "Internet Right"

Conclusion:

The digital rights and internet freedom are applied both online and offline in order to promote the freedom of expression and fundamental rights.

Breakout Discussion (Room 2): Taxation and Legal Compliant for non-profit entity

Discussion Lead	Discussants
Ms. Sin Putheary , Executive Director, CCC	Mr. Chhoeu Chhardaphea , Compliance Manager, iDE Cambodia
	Mr. Sun Long , Senior Director of Operation, TIC
	Mr. Meas Kheang , Director of Operations, CCIM
	Mr. Roearn Bunheng , CEO & Partners_Accounting &Tax, Reach &Partner Co., Ltd.

Result of the discussion

No.	Details of Activities	Responsible Persons
1.	<p>Introduction</p> <p>Ms. Sin Putheary updated and clarified the background of the establishment of the CSOs' Taxation Working Group and the continued working process to date. The Taxation Working Group has a role to play in facilitating the work of NGOs that currently face tax challenges.</p> <p>Pursuant to Prakas No. 101 MoEF which dated on 30 January 2019, the Ministry of Economy and Finance established a Joint Working Group between the General Department of Taxation and Associations and Non-Governmental Organizations with a mission to address the challenges of taxation compliance for CSOs. Civil society coordinates the collection of input from civil society organizations, and submitted these inputs to GDT for further discussion in order to improve the environment for the implementation of tax obligations for civil society organizations in Cambodia. This Joint Working Group currently co-chairs by me, replaced Mr. Soeung Saroeun who was the former Executive Director of CCC. Members of this Joint Working Group will meet regularly to address challenges through high-level meetings with senior representatives of the General Department of Taxation to find proper solutions related to civil society organization.</p>	<p>Ms. Sin Putheary Executive Director Cooperation Committee for Cambodia</p>
2.	<p>What are taxation requirements for association & Non-Governmental Organizations?</p> <p>- Prakas No. 464 MoEF on the Guidance of the Implementation of the Tax Obligations of Associations and Non-Governmental Organizations issued by the Ministry of Economy and Finance dated 12 April 2018</p>	<p>Mr. Sun Long Senior Director of Operation Transparency International Cambodia</p>

<p>defines the definition of associations and non-governmental organizations as the following:</p> <p>Association refers to a membership organization or similar organization established by a natural person or legal entity for the purpose of representing and protecting the interests of its members without profit or distribution.</p> <p>Non-governmental organization (NGO) refers to a non-member organization or organization that is similar to the whole organization established by a natural person or legal entity.</p> <p>Domestic associations or non-governmental organizations are registered with the Ministry of Interior. Associations or non-governmental organizations established abroad are called foreign associations or non-governmental organizations with the MoU from the Ministry of Foreign Affairs and International Cooperation.</p> <p>According to Prakas 025 on the Adjustment of Taxpayer Classification according to the Self-Declaration regime by determining the categories of taxpayers:</p> <p>Small Taxpayers: Annual turnover from 250 million Riel (\$ 62,500) to 700 million Riel (\$ 175,000)</p> <p>Medium Taxpayer: Annual turnover in excess of 700 million Riel (\$ 175,000) to 400,000,000 (\$ 1 million)</p> <p>Large Taxpayers: annual turnover in excess of 400,000 trillion riels (\$ 1 million)</p> <p>NGOs or associations must be registered with the General Department of Taxation at their location.</p> <p>Types of taxes that the association or non-organization is obliged to comply with:</p> <ol style="list-style-type: none"> 1. Salary tax 2. Tax on Additional Benefits (Benefit 20% of the benefits that the staff received) 3. Withholding Tax (Including 10% for office rent and other services or consultants) 4. Interest tax (when we deposit money in the bank and get interest rate (bank direct deduction 6%)). In addition, when we receive money from donors, and put in the savings account or other accounts, so there will have 4% interest rate. 	
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	<p>5. 10% VAT. If we buy \$ 100 stationery, the seller will add 10% for the VAT. Those who pay are associations and organizations.</p> <p>6. Regarding to the tax declaration or tax payment, how do we declare? Duty to declare monthly tax is every 25th day - Annual tax declaration that we have to do by the end of March We have to comply with this obligation, even if we have to declare zero.</p> <p>7. Organizations or associations that have pure target may receive an income exemption, especially the income received from donors, contributions from members, and income received from legal entities or natural persons that are not related to the separate business. We are entitled to an income tax exemption. The association or organization must submit a written request in conjunction with the registration statute with the Ministry of Interior.</p> <p>8. Guideline 1972 of the General Department of Taxation on Tax Incentives do not apply to associations and civil society organizations. But the Guideline is very related to international organizations and development partners.</p>	
<p>3.</p>	<p>Please share experiences with us on social enterprise registration and exit plan of IDE for taxation compliance.</p> <p>IDE used to coordinate the production of rabbit water filters which could generate income. By 2010, when we found out that his income could be resisted, we decided to register with the Ministry of Commerce. The water filter factory located near Trach Market, and considered as a social enterprise. Currently, the enterprise has more than 200 employees. In addition, we are introducing another project on agricultural sector called Los Thmey. In this case, we receive money from donors only to support the operation. This project operates in Prey Veng and Takeo province. We face the challenge of adhering tax compliance in such a half-income generated like this. We encouraged the enterprise to privatize, and registered with the Ministry of Agriculture.</p> <p>All taxes, which are the obligations of non-profit entities, have been complied with by IDE. IDE has an annual budget of approximately \$ 5 million. We have financial resources, but we lack human resources to do compliance work, so we use outside services to help us to fulfill our fiscal obligations. IDE still pays for services and hires accounting and auditing professionals. For the first year, we pay \$ 1,000 for those services. The second year they charge us \$ 700, and the third year they</p>	<p>Mr. Chhoeu Chhardaphea Compliance Manager iDE Cambodia</p>

	charge only \$ 500. Does your organization have enough resources to comply?	
4.	<p>What are the obligations of the private sector compared to civil society?</p> <p>In the current situation, we can not wait until Covid-19 pandemic is finished to taxation compliance. I support the commitment to promote taxation compliance. Cambodia still has a lot of tax compliance, but compared to other countries like Singapore and some other countries, those countries are very detailed on taxation compliance. Presently, we are seeing reforms through the use of electronic systems that provide a lot of assistance to civil society. GDT has strengthened a lot of work efficiency. Taxes have shifted from manual filing to online. In this case, GDT can analyze data online. The General Department of Taxation can make timely reforms to meet the actual needs of taxpayers.</p> <p>Everyone submits an invoice with expectation that in the future, we can request a VAT refund. How does the GDT know that we paid VAT? I want you to support tax compliance online. In the future, we may get VAT money back.</p> <p>The difference between the private sector and civil society organizations is that 1. When CSOs need money, we ask for donors or development partners, while the private sector can borrow money from banks. The shareholder must pay his/her shares. Presently, we see a huge increase in compliance, especially on accounting and auditing regulators. Among accountants, we have less professional accountants, but we must be prepared to comply.</p> <p>We have a win-win strategy, the government imposes tax obligations, and civil society must respond. We know that at present some civil society organizations lack funds. That is why we set up a service that reduces the cost spending and assist nonprofits to the extent that it provides professional service. Our team will ensure services and provide access to government as a bridge to compliance and reform to develop the capacity of CSOs.</p>	<p>Mr. Roearn Bunheng CEO & Partner – Accounting & Tax Reachs & Partner Co., Ltd</p>
5.	<p>Issues related to taxation compliance.</p> <p>High standard organizations might not have many problems, but for domestic organization at sub-national level, they face with several challenges such as:</p> <p>1. They have not understood of taxation obligations. They worries that after their registration, they will be subjected to penalties.</p>	<p>Mr. Meas Kheang Director of Operations Cambodia Center for Independent Media</p>

	<p>2. Some organizations are registered with GDT. It increases the burden as they have to add expenses, especially withholding tax. Applying the withholding tax is difficult in practice. In addition, some donors cut or reduced their financial aid, leaving CSOs to experience of lack of funding for compliance.</p> <p>3. On the other hand, we are still concerned about lack of human resources, public understanding is limited, and awareness is low on taxation compliance, which makes taxpayers reluctant to implement the compliance properly. In addition, the annual tax return is a complicated issue. Associations or non-governmental organizations are classified as medium taxpayers. Some organizations established with small budget, but at operational level, they are required to comply as the medium taxpayer. As the result, the requirement is not easy. Some organizations do not have the funds to hire accountants or human resources to comply with taxation requirement.</p>	
6.	<p>Question & Answer Session</p> <p>What is compliance?</p> <p>Mr. Roern Bunheng CEO & Partner – Accounting & Tax Reachs & Partner Co., Ltd</p> <p>Legal Compliance is the response to requirement of law related to taxation. For instance, the change of address, if we have not been notified, it means that we have not complied. NGOs or associations are obliged to register. If we do not register, we will be subject to certain penalties. These are the legal conditions that we are obligation to do. The implementation of taxation obligation required for both registered and unregistered entities. For your information, monthly tax filing and manual filing physically will be on 20th and 25th respectively.</p> <p>Annual tax declaration is mandatory.</p> <p>Mr. Lam Socheat - On the goals of civil society organizations is to provide public benefits. So, what have we learned from other countries? what are the conditions of other countries? In some countries, states provide assistance to civil society to take action for social benefits. In Cambodia, CSOs do not receive financial assistance from the government, but why does the state impose a lot of obligations on us? At sub-national or community level, people do not understand the withholding tax, and we have a hard time to educate them to comply with the withholding tax, etc. When we give \$ 50 and collect taxes from the people, he does not understand, he only knows \$ 50.</p>	
7.	I would like to inform you that the General Department of Taxation has agreed to hold a meeting among the Joint Working Group of the	Ms. Sin Putheary Executive Director

<p>General Department of Taxation and Associations and NGOs on April 26, 2022. Therefore, in order to gather input on the challenges for discussion in this Joint Working Group meeting, we will organize 2 remote internal discussions which will take place on April 7, 2022 from 10:00 AM to 12:00 PM, and Wednesday, April 20, 2022, 10:00 am to 12:00 noon. CCC will coordinate with members of CSOs Working Group, so that the views of civil society will be raised to a high-level discussion.</p>	<p>Cooperation Committee for Cambodia</p>
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Entertainment by CCC Member

- The uniqueness of Epic art is using the art as a tool for advocacy
- Epic art has a focal team for acting
- Epic art organization has 30 staff who 60 to 70% are disable persons
- Performing Arts by Epic Arts under the title: Our Earth
- Before performing the art, a girl who is a member of the actor team, share 10 words or phrases as a body language to all participants those words included
 - Hello! How are you?
 - Happy
 - Epic Art Organization
 - Acting
 - Confidence
 - Communication
 - Support
 - Encouragement
 - Congratulation
 - Clap your hand
- The art was performed by the disable person team of Epic Art Organization

Panel Discussion: Youth Engagement and ASEAN

Discussants:

- **Ms. Chan Ramy**, Executive Director, YRDP (Absent)
- **Ms. Eng Chandy**, Executive Director, GAD (Absent)
- **Ms. Seng Reasey**, Executive Director SILAKA

A presentation was done by Ms. Seng Reasey focusing on

- What is the ASEAN citizen Forum?
- 2003, SCOs created a meeting between
- APSC is conducted every year in
- The theme of the forum is different from year to year
- The forum is conducted for 2 days or 2 days and a half
- 2019, it was conducted in Thailand and we joined
- 2020, Vietnam is the house owner, and the forum was conducted online
- 2021, Prune was the house owner
- 2022, will be conducted in Cambodia while Cambodia is the head of the ASEAN
- Through the forum, all concerns and challenges are collected and submitted to the president of ASEAN

- It is very important for CSO to work together and contribution to the work of the head of the government
- The themes of the forum were changed from year to year
- The theme is identified by the committee members

For more detail, please see the attached file of the presentation [below](#)

Q&A and Comments from participants

Questioned by	Question	Answer	Responded by
Mr.	In the real practical experience, are there any challenges or concerns raised to the forum and those were received solution?	<ul style="list-style-type: none"> • The culture of working of ASEAN is needing all 10 countries agreed for any decision, so if there is only country ejects non any decision happen. • SCOs always request for further face to face meeting with the leader of each country, but it was the difficult thing to have the meeting. Sometime we were allowed to meet, but only 10 minutes allowed to be presented for the long statement, then it was very difficult to convince. • No any statement of challenges raised was solved by the ASEAN. • Some one used to ask me, you had raised the challenges again and again and then no any result you had got, so why did you still do it again and again? Then my answer was the Woman's Right Day was celebrated 111 time in 111 years already, and it was still celebrated, particularly, the ASEAN was just created for more than 50 years, why do we hopeless to do it? We must try and try; we must not be hopeless. 	Ms. Seng Reasey

Ms. Sin Putheary was invited to give the gift and thank letter to Ms. Seng Reasey.

Member's photo competition and prize for the winners

Criteria of Selection

- Meaningful of the picture
- Quality of the pictures

- Responding to the relevant

As the result winners were selected as below

- The award #1: Action Aid
- The award #2: Bamboo Project
- The award #3: MAG

The award organizations were invited to receive award gifts.

3.5. Wrap up and Closing Remarks

At the end of the event, Ms. Sandra Veloso, CCC ExCom and Country Director of AFSC, provided a short wrap up and closing remarks to the meeting by giving sincerely thanks so much to excellencies, ladies, gentlemen, all speakers and CCC members. She saw some young people and she encourage them to move their seat to the front. It was a wonderful honor; she was supper happy really appreciated for taking part to be here. Thank you to CCC for really, we need to have more art in the space we come together There were a lot of interesting topics which had guest speakers from the government, Civil Society's, International Organizations and wonderful to see that at the end of the day there still have the CCC's members as participants via online (95 participants), please clap your hand to the online participants and also clap to all participants here for their active participatory (All participant clapped their hand).

We had H.E Huot Pom who talked about the decision of the government, the new reality, post covid or living with Covid, the important of recovering, reform and resilience and the adaptation to climate change. What do we mean by the adaptation to climate change? How does it happen? How does resilience happen in communities? This important We could use the framework that the government had layout of recovering reform, resilience. We need to recover from what we have experience from as CSOs. We need to continue to come together. Look at how we can collaboration, how we can join. How do we do that, and most importantly we need to resilience, we need to continue, we need to fill the energy from each other. She only wanted to say that it was a pleasure to be here to leave the different opinions the young people as well as I was in the group of Digital freedom, digital right, the ways for security of people, so there is a lot of work is still to be done, and we need to support CCC because CCC support you. We have to help each other, ... inclusive for sustainable development for Cambodia. Thank you very much!!!