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គណៈកម្មាធិការ  
សហប្រតិបត្តិការដើម្បីកម្ពុជា  
Cooperation Committee  
for Cambodia  
Comité de Coopération  
Pour le Cambodge

## Note of The 36<sup>th</sup> Finance Learning Forum “Practical on Tax Compliance and Report Mapping”

24<sup>th</sup> April 2026, 8:00 AM – 17:00 PM

Hybrid platform

Venue: Cambodiana Hotel

Total participants 140 (107female)

Physical 126 (96female)

Online 14 (11female)



I. Opening Remarks by **Mr. Chan Pheakdey**, Executive Director of CCC. It is my great pleasure to join you today at the **36<sup>th</sup> Financial Learning Forum** on the topic of *“Tax Compliance Implementation and Reporting Preparation.”* This one-day learning forum is facilitated and enriched by the Financial Working Group, who will share their valuable experiences and practical insights. As you may be

Partnerships for Sustainable and Democratic Development in Cambodia

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aware, the Cooperation Committee for Cambodia (CCC) has successfully organized 35 financial learning forums in the past. These forums have covered important and relevant topics, providing a platform for practitioners working directly in finance to exchange experiences, learn from each other, and strengthen their capacity in financial management, as well as compliance with tax laws and financial and accounting regulations.

The Financial Working Group has played a vital role in identifying relevant topics and effective approaches to ensure the success of these forums. Despite their busy schedules, they have dedicated their time and effort to facilitate and share knowledge. On behalf of CCC, I would like to express my sincere appreciation for their commitment and active contribution.



I would also like to encourage all member organizations to continue actively participating in these learning forums to further strengthen financial management capacity within civil society organizations.

To all participants today, I encourage you to share the knowledge and experiences gained from this forum with your colleagues within your organizations.

On this occasion, I would also like to provide a brief update about CCC:

- CCC will develop its new strategic plan for the period 2027–2030. As part of this process, we kindly request your participation in a short survey and consultation, which will take place on 22 May 2026.
- The Ministry of Interior is planning to organize a national dialogue with civil society organizations in June (the exact date will be announced later). CCC will also conduct a consultation on 22 May 2026 to gather inputs for this dialogue.
- CCC has participated in nine national forums, where inputs submitted have been acknowledged and accepted by relevant government ministries.
- CCC is currently recruiting an independent consultant to develop toolkits on social enterprise, philanthropy, and merger operations, which will support organizations in making strategic decisions.

These efforts reflect CCC's commitment to supporting its member organizations.

Finally, I wish all of you good health, happiness, prosperity, and success in all your endeavors.

It is now my honor to officially declare the opening of the 36th Financial Learning Forum on **“Practical on Tax Compliance and Report Mapping.”** Thank you very much.

**II. Sharing Transform Data from Accounting system to Reporting Templates by Mr. Nil Vanak, Project Finance Officer from Netherlands Development Organization (SNV) and CCC's Finance working group member.**

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## 1. Principal requirements of financial report information

### General requirements:

- Fund balance or financial position and or financial statement
- **Comparison with the latest approved budget and expenditure.** (Disclosure of approved budget, total expenditure, accumulate expenditure, current expenditure, explanation etc)
- Disclosure of exchange rate gains and/or losses
- Funds forwarded to Implementing Partners (if applicable)
- Covering Period, unused funds, reporting currency, bank interest, accounting principle, in-kind contribution, Agreement ID etc.

**\*\*Tips:** Excel is not accounting software, but it's a programme to support all accountants and finance staff to analyse and transform data into specific report templates of donors etc.

### Formulas

1. Sumif
2. Sumifs
3. If, Iferror, ifand
4. Concatenate
5. Xlookup or Vlookup/Hlookup
6. Left, Right, mid
7. Filter and Short, trim, len etc
8. Unique and Vstrak, Transpose



### Functions

1. Filter and Short
2. Pivot table
3. Fill (Down, Right, Up and Left)
4. Flash
5. Conditional Formatting
6. Macro
7. Basic VBA

III. Sharing Practical on Tax Compliance by Mr. Keo Rasmey, Financial and Admin Officer from ERIKS and CCC's Finance working group member.

**Overview:** Completeness of Receipt or bill

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There are essential for any organization because they ensure **financial transparency, accountability, and compliance**. They serve as official evidence of transactions and protect both the organization and the individual responsible for the expenses.

Proof of transaction

Transparency and accountability

Compliance with internal and external policies.

Accurate financial Reporting

Prevention of fraud and errors.

Audit Readiness

Easier for verification and approval.



### 1. Vendor Information

Business name

Address or contact information

Tax ID (if required in your finance policy)

Serial Invoice or bill numbers

### 2. Date of transaction

The exact date of purchase or service occurred

Must be readable and not altered

### 3. Description of goods/services

Clear item of what purchased

Not vague/unclear description

### 4. Amount Paid

- Breakdown amount (Subtotal, tax, fees,..etc.)
- Total Amount

### 5. Proof of payment

At least one of the following

- Stamp PAID
- Zero balance Shown
- Payment method listed (by cash, Card, Scan, check, Transfer).
- Attached payment confirmation

### 6. Official Format

- PDF, Printed receipt, Scanned Receipt, or clear photo.
- Must be legible, complete and not cropped

**Not acceptable receipts**

- Handwriting on the piece of paper with business detail
- Screenshot receipt that no supplier or vendor name
- Receipt missing amount or description
- Bank scan alone.

**Withholding Tax**

- **Withholding tax is mandatory** for resident taxpayers making certain payments, such as interest, royalties, rent and service fees, to both Cambodian residents and non-residents.
- **Exemptions are available** for low-value transactions and payments between registered taxpayers under specific conditions outlined by Prakas No. 578 MEF.Prk.GDT (2024).
- **Withholding tax** rates vary by transaction type and residency status, with a standard 14% rate on payments to non-residents, subject to reduction under double tax agreements.

Closing by **Mr. Ok Libounna**, Finance Coordinator from KPY and CCC’s Finance working group members, I appreciated the topic and speakers who provide practical skills and skills based to our participants. We will have some updated information about the application of Tier2 for our finance practice for which we will use it in upcoming 2 or 3 months. So, we wait to learn about this from our government together to avoid any punishment. For any Tax compliance is very important and need us to comply. Thank CCC and all participants for this important event and thank all finance working group members who always support during the event. Thank you.

**VI. Detailed Agenda**

Date/Time	Content	Responsible by:
8:00AM – 8:30AM	Registration	CCC
8:30AM – 8:40AM	Open Remarks	<b>Mr. Chan Pheakdey</b> , Executive Director of CCC
8:40AM -10:00AM	<b>Introduction:</b> - Transform Data from Accounting system to Reporting Templates	<b>Mr. Nil Vannak</b> Project Finance Officer from Netherlands Development Organization (SNV) and CCC’s Finance working group member
10:00 AM- 10:15 AM	<b>Break</b>	<b>All</b>
10:15 AM- 12:00 PM	<b>Sharing on: “Practical on Tax Compliance”</b> - Invoice Regulations (វិធានវិក្កយបត្រ)	<b>Mr. Keo Rasmey</b>

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	<ul style="list-style-type: none"> <li>- Withholding Tax</li> <li>- Purchase Journal</li> </ul>	Financial and Admin Officer from ERIKS and CCC's Finance working group member
12:00 PM- 1:30 PM	<b>Lunch</b>	<b>All</b>
1:30 PM-2:00 PM	<b><u>Continue to share on: "Practical on Tax Compliance"</u></b> <ul style="list-style-type: none"> <li>- Tax on salary</li> <li>- Monthly tax declaration</li> <li>- Tol</li> </ul>	<b>Mr. Keo Rasmey</b>
2:00 PM-3:00 PM	** Practical Transform Data from Accounting system to Reporting Templates	<b>Mr. Nil Vannak</b>
3:00 PM - 3:15 PM	<b>Break</b>	<b>All</b>
3:15 PM- 4:40PM	*** Feedback Survey to all participants ** Group Discussion ** Q&A	<b>Mr. Keo Rasmey</b> <b>Mr. Nil Vannak</b>
4:40PM - 5:00PM	Recap and closing remarks	<b>Mr. Ok Libounna</b> Finance Coordinator from KPY and CCC's Finance working group member

**Note:** CCC will use the event photos from the learning forum for posting in CCC's website and other official use. CCC reserves the right to change the agenda based on the availability of the speakers and time constraints.

<http://www.ccc-cambodia.org/en/resources/event-archives> [www.facebook.com/CCCsince1990](http://www.facebook.com/CCCsince1990) [www.youtube.com/CCCambodia](http://www.youtube.com/CCCambodia)

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