



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

ទស្សនវិស័យ: ការអភិវឌ្ឍប្រកបដោយនិរន្តរភាពសម្រាប់ប្រទេសកម្ពុជា  
Vision: Sustainable development for Cambodia

# Minutes of Forum on Governance, Accountability and Transparency for CSOs in Cambodia “Promoting CSO Good Governance and Legal Compliance”



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## Abbreviations and Acronyms

BfdW	Bread for the World
BK	Bandos Komar
BSDA	Buddhism for Social Development Action
CCC	Cooperation Committee for Cambodia
CEDAW	Convention on the Elimination of all Forms of Discrimination Against Women
CSF	Civil Society Fund
CSO	Civil Society Organization
DCA	Dan Church Aid
EU	European Union
GHP	Governance Hub Program
GPP	Governance Professional Practices
GPPS	Governance Professional Practices Specialist
GS	Global Standard
ICSC	International Civil Society Center
LAC	Legal Aid Cambodia
LANGO	Law on Associations and Non-Governmental Organizations
MoEF	Ministry of Economy and Finance
MoFA	Ministry of Foreign Affairs
Moi	Ministry of Interior
NAC	National Accounting Council
NBC	National Bank of Cambodia
NCCC	NGO Code Compliance Committee
NGO	Non-Governmental Organization
NPA	Norwegian People's Aid
PEPY	Promoting Education, emPowering Youth
TIN	Tax Identification Number
TLC	This Life Cambodia
TPO	Transcultural Psychology Organization
UN	United Nation
UNCRPD	United nation Convention on the Rights of Persons with Disabilities
VCS	Voluntary Certification System
VSO	Voluntary Service Oversea
WG	Working Group

## 1. Background and Rationale

The Cooperation Committee for Cambodia (CCC) is known as the largest and longest-established membership based organization in Cambodia. Since 1990, it has played a unique role in strengthening the cooperation, professionalism, accountability, governance, and development effectiveness of the Civil Society Organizations (CSOs) working across diverse sectors in Cambodia. CCC is implementing its unique Governance Hub Program phase 3 (GHP 2017-2021) through which four key program approaches including Member centered, Decentralization, Inclusive partnership and Rights based approach/Do No Harm have been adopted to catalyze the realization of its strategic elements.

Since 2004, CCC hosts the NGO Governance & Professional Practices (NGO GPP) program (component), which is originally known as the NGO Good Practice Project, aiming at promoting good governance, accountability, transparency, professionalism, and good practices within NGOs operating in Cambodia. The NGO GPP is operated as the Voluntary Certification System (VCS)/ GPP Certification System based on a set of GPP Standards (NGO Code in Cambodia). The Standards are in line with and responsive to the principles number 5, 6, and 7 of the Istanbul Principles on CSO Development Effectiveness which was globally endorsed in 2010 and Global Standard for CSO Accountability which was a joint initiative from nine managing code organizations in the world. As of June 2018, 91 certificates (65 Certified NGOs) have been awarded to the international and local NGOs that have successfully complied with the GPP Standards. The GPP Certified NGOs (CNGOs) play a vital role model to contribute to promoting good governance, accountability, transparency, and professional practices in compliance with the GPP Standard and VCS's requirement to NGO community. In return, the certification and practices beneficial to the target community, donors, the government, and beneficiaries. Moreover, the certification process helps build professionalism and adaptation of the organization against the changing environments that are impacting organizations positively and negatively.

This year, GPP conducted the Forum on Governance, Accountability and Transparency for CSOs in Cambodia under the theme of "Promoting CSOs Good Governance and Legal Compliance". Remarkably, the GPP Certificate Awarding Ceremony was attached to this forum which aimed to award the GPP certificates to the six newly certified NGOs. With regards to the legal compliance issues and their levels of importance, the forum was covered three laws which including the Labour Law, the Law on Associations and Non-Governmental Organizations (LANGO) and the Law on Accounting and Auditing.

## 2. Brief Overview of the Key Topics of the Forum

### 2.1. GPP Awarding Ceremony

To honor, appreciate, and encourage NGO practicing good governance, professionalism, accountability and transparency, the Awarding Ceremony was celebrated to award the GPP Certificate to six NGOs which are certified by GPP in 2018. Within this special event, the certificates were honorably awarded by H.E. Ngy Chanphal from the Ministry of Interior and by the representative of the independent NGO Code Compliance Committee (NCCC).

### 2.2. Global Standard for CSO Accountability

The Cooperation Committee for Cambodia (CCC) and nine other organizations from various parts of the world and who hold experiences in managing NGO codes of practices, join together to develop the Global Standard for CSO Accountability (GS). The Global Standard is building on the Istanbul Principles and the rich experience of the sector, accountability initiatives from Africa, Asia, Australia, Europe, North America, Latin America and the Caribbean worked together for two years to develop the Global Standard which captures a globally shared dynamic understanding of CSO accountability. The Global Standard includes 12 Commitments and associated Key Actions which CSOs promise to deliver and against which they can be held to account. The Commitments are organized into three clusters: what CSOs aim to achieve, their approach to change and their internal practices. Mr. Chea Vibol, GPP Specialist, presented the GS (12

commitments, key action points, and possible progress indicators towards fulfillment of the commitment) to participants and provided them a chance to discuss and reflected the GS into their internal policies and system.

### 2.3. Call for Concept Note for EU and BfdW Sub-grant

Second round announcement of the call for concept note for sub-grant, funded by EU & Bred for the World's (BftW), and managed by Civil Society Fund (CSF) under strategic support from CCC was incorporated in the forum. This sub-grant aims to assist local NGO partners of CCC, EU, BftW and LNGOs/Networks of 10 targeted provinces and city (Phnom Penh, Ratanakiri, Kratie, Kompot, Sihanouk Ville, Svay Rieng, Siem Reap, Kompong Chhnang, Pursat, Battambang, and Takeo) to develop and execute solution that could enable them to financially stand on their own through the use of inclusive partnership mechanism from cross sectors in wide variety of activities.

### 2.4. Civil Society Organization Compliance with Labor Law

The Labor Law was promulgated by the King of the Kingdom of Cambodia on 13 March 1997. Regarding to the chapter 1, article 1 of this law, it is applied to every enterprise or establishment of industry, mining, commerce, crafts, agriculture, services, land or water transportation, whether public, semi-public or private, non-religious or religious; whether they are of professional education or charitable characteristic as well as the liberal profession of associations or groups of any nature whatsoever. Since the endorsement of this law, it was amended many times and the last amendment was made on 21 September 2018. In spite of the fact that this law was endorsed ages, most of CSOs have not gotten awareness yet. Lacking of understanding the law, the CSOs find it difficult to comply with the law. The presenter from CCC highlighted only article relating to the operation of CSOs and explained the checklist to comply with this law to participants.

### 2.5. Civil Society Organizations Compliance with the Law on Accounting and Auditing, Law on Associations and NGOs (LANGOs)

The legal framework and the recent trend of enforcement related to CSOs in Cambodia has posed some significant concerns for them. While the overall awareness of CSOs related to their related legal framework remain limited, their compliance capacity and their advocacy positions towards those laws are not consistent. Recently, the enforcement of LANGO and the Law on Accounting and Auditing have caused significant implications on the operations and enabling environment of CSOs in the country.

Session on these two particular laws were covered within this forum. It was not only lead to promote the awareness, the legal compliance capacity of CSOs but also facilitated for common actions among them to address relevant challenges implicated by these laws.

## 3. Objective

Objective of the forums are:

1. To award NGO GPP Certificates to the newly certified NGOs in 2018
2. To promote the CSO governance, accountability, transparency, and professionalism
3. To promote the awareness and legal compliance capacity (e.g. Cambodian Labor Law, Law on Associations and NGOs, Law on Accounting & Auditing) for civil society in Cambodia

## 4. Participants

This forum was participated by 97 participants, 45 women from GPP certified and GPP applicant NGOs, NGOs who wish to engage in the GPP Certification System, CCC members, Provincial-NGO networks, youths, and media.

## 5. Venue and Agenda

The Forum on Governance, Accountability, and Transparency for CSOs in Cambodia was conducted on 13 December 2018 at Diakonia Center: #19-21, Street 330, Boeung Keng Kang III, Chamkamorn, Phnom Penh. The agenda for the event is given in the table below:

Time	Topic	Resource Persons
07:30am-08:15am	Registration and networking among participants	<b>Mr. Kem Sereyneath</b> GPP Assistant
08:15am-08:25am	National Anthem	<b>All</b>
	Introduction about the objectives of the event	<b>Mr. Chea Vibol</b> <b>Ms. Tou Chandara</b> Governance & Professional Practices (GPP)
	Blessing dance	Performed by youth group from BSDA
<b>GPP Awarding Ceremony</b>		
08:25am-10:00am	<u>Session 1: Speeches and Awarding Ceremony</u>	
	❖ Welcome and update the progress of NGO GPP	<b>Mr. Soeung Saroeun</b> , Executive Director of CCC
	❖ Opening speech	<b>H.E. Ngy Chanphal</b> , Secretary of State, Ministry of Interior
	❖ Introductory video to the awarded NGOs certified by GPP in 2018	<b>Moderated by Mr. Chhouk Phalputhiridh</b> , Communication Specialist
	❖ Chhayam Performance	Chhayam Team of BSDA
	<u>Awarding the NGO GPP certificates to newly certified NGOs in 2018</u>	
	<ol style="list-style-type: none"> <li>1. Transcultural Psychology Organization (TPO)-3<sup>rd</sup> times of certification</li> <li>2. Voluntary Service Oversea (VSO)-2<sup>nd</sup> time certification</li> <li>3. This Life Cambodia (TLC)-2<sup>nd</sup> times of certification.</li> <li>4. PEPY-1<sup>st</sup> time of certification</li> <li>5. Bandos Kumar (BK)-1<sup>st</sup></li> <li>6. Cooperation Committee for Cambodia (CCC)-4<sup>th</sup> time of certification</li> </ol>	<b>Honorably Awarded by H.E. Ngy Chanphal</b> , Secretary of State, Ministry of Interior  <b>Honorably Awarded by Mr. Keng Bunchhoeuth</b> , NCCC member
	❖ Gifts and books for honored speakers and group photos	<b>Moderated by Ms. Sin Putheary</b> Honored by: Mr. Soeung Saroeun, Executive Director of CCC.
10:00am-10:20am	Exhibition and Coffee Break	All
<b>Promoting CSOs governance, accountability and transparency and professionalism</b>		
10:20am-11:30am	<u>Session 2: Global Standard for CSO Accountability</u>	<b>Mr. Chea Vibol</b> , GPPS
	<ul style="list-style-type: none"> <li>❖ Rationale on the Global Standard</li> <li>❖ The linkage between Global Standard and</li> </ul>	

	<p>GPP Standards</p> <ul style="list-style-type: none"> <li>❖ Main purposes of the Global Standard</li> <li>❖ 12 Commitments and key actions.</li> </ul>	
11:30am-12:00pm	<p><u>Session 3: How CSOs comply with newly enacted laws:</u></p> <ul style="list-style-type: none"> <li>❖ Overview key points in the law on Auditing and Accounting, Labor, and LANGOs</li> <li>❖ The checklist study on Auditing and Accounting Law, Labor Law, and LANGOs</li> </ul>	<p><b>Mr. Kao Dyna</b> Program Manager of Legal Aid of Cambodia</p> <p><b>Mr. Yoeurng Sotheara</b> Coalition Building, Advocacy and Networking Manager of CCC</p>
12:00pm-01:30pm	Lunch Break	Buffet lunch is served
<b>Awareness and Legal Compliance Capacity</b>		
1:30pm-3:30pm	<p><u>Continue session above</u></p> <p><u>Session 3: How CSOs comply with newly enacted laws:</u></p> <ul style="list-style-type: none"> <li>❖ Overview key points in the law on Auditing and Accounting, Labor, and LANGOs</li> <li>❖ The checklist study on Auditing and Accounting Law, Labor Law, and LANGOs</li> </ul>	<p><b>Mr. Kao Dyna</b> Program Manager of Legal Aid of Cambodia</p> <p><b>Mr. Yoeurng Sotheara</b> Coalition Building, Advocacy and Networking Manager of CCC</p>
3:30pm-3:45pm	<u>Break</u>	<b>All participants</b>
3:45pm-4:15pm	<p><u>Session 4: Call for Concept Note for EU and Bfdw Sub-grant</u></p> <ul style="list-style-type: none"> <li>❖ <u>Second round announcement</u></li> </ul>	<b>Mr. Nong Neatnorak</b> Resource Mobilization Manager of CCC
4:15pm-4:20pm	Evaluation the Forum	<b>Mr. Kem Sereyneath</b> , GPP Assistant
4:20pm-04:30pm	Conclusion and closing remark	<b>Mr. Soeung Saroeun</b> , Executive Director of CCC

## 6. Summary Results of the Forum

The event was started following to the set agenda which was begun with the National Anthem, introducing the event's objectives and the program of the day which was made by masters of ceremony, Ms. Tou Chandara and Mr. Chea Vibol, GPP Specialists. Then, the show of blessing dance was done by youth group from BSDA following by the speeches of honorable guests.

### 6.1.1. Speech of Mr. Soeung Saroeun to Welcome and Update the progress of NGO GPP

Regarding the first session of the day, Mr. Soeung Saroeun, Executive Director of CCC delivered his speech to welcome all respected participants and informed about the updated progress of GPP. On behalf of CCC and all members of CCC, he would like to welcome and deeply thanks to H.E. Ngy Chanphal, Secretary of State of Ministry of Interior and Chairman of the Social Accountability Implementation Steering Committee for spending his valuable and busy time to be here. Also, he thanked to representatives of working group and NCCC members, representatives of donors, and all respected participants. Today CCC organized an important forum which the topic is on governance, accountability and transparency for CSO in Cambodia under the support from EU, BfdW, DCA, Diakonia, E&D, NPA, Oxfarm, and other donor agencies as well as contributing from representatives of government and CCC's members.

In this opportunity, he would like to inform about the achievement of CCC as well GPP. Since established in 1990, CCC has played significant roles in coordinating and providing support service to its members. Currently, about 190 organizations are the members of CCC. With regard to GPP, it is one of the important components in the Governance Hub Program of CCC. GPP is managed by the voluntary certificate system

through two independent committees, working group and NCCC. This system promotes good governance, accountability, transparency, and professional practices within CSOs operating in Cambodia. It was created in 2007 with the participation from many relevant actors in the processes of creating and revision of its standards every 3-4 years in order to adhere to the real needs of the CSOs in Cambodia. GPP system is an effective tool to promote good governance for CSOs in Cambodia. It is internationally recognized. Since 2007 to now, more than 200 CSOs were interested in this system. However, only 66 CSOs who awarded the certificates so far. Therefore, it reflected that GPP is very strict and fair in the assessment processes for each applicant. Even the system is recognized nationally and internationally, but working group, NCCC and CCC still have ambition to regularly review and update its standards. Based on the revision by the consultant on 19 October 2018, he proposed 4 options for the future of GPP:

- 1) Continue a certification system with some adaptations
- 2) Provide organizational capacity assessment service
- 3) Combine organizational capacity assessment service and certification
- 4) Assess the capacity development needs across the NGO sector and provide capacity development support across the sector

Majority of consulted respondents preferred option 3. However, we need to study further whether the option 3 responds to the 5 below criteria:

- Flexibility
- Accessibility
- Cost effective
- Quality
- Ownership

Recently, we are not sure how GPP is going to be in the future. Hopefully, the final decision of GPP's future will be announced in March 2019 during Annual General Meeting (AGM).

Last but not least, Mr. Saroeun warmly congratulated to newly certified NGO and thanked all CSOs, working group and NCCC members, development partners and government that still are going to support the GPP system. He wished all participants good luck and all the best.

#### 6.1.2. Opening Speech by H.E. Ngy Chanphal

The opening speech was made by H.E. Ngy Chanphal, Secretary of State of Ministry of Interior. He was glad to be the representative of the Royal Government of Cambodia (RGC) as well as the MoI for delivering the opening speech in this important forum. He attended this event many times due to his acknowledgement and appreciation seeing this essential forum happens every year. Even though this year he was very busy and had conflict schedule with other event, he still committed to come to this event by cancelling another one. On behalf of MoI and RGC, he would like to express high value to this forum due to it is very important opportunity to promote good governance. Good governance is very important due to it can ensure the effective use of aid and quality of work. He is delighted that he can contribute and fulfill in this assignment. He also said congratulations to the six newly certified NGOs.

Then, he highlighted about the rectangular strategy phase four of RGC, the four priority areas of the strategy as follows:

1. Human resource development
2. Economic diversifications
3. Promotion of private sector development and employment
4. Inclusive and sustainable development

The core of rectangular strategy is Acceleration of the Governance Reform which covered on:

1. Institutional Reform and Capacity Building

2. Strengthening of Cleanliness in the Public Administration
3. Strengthening of Work Effectiveness
4. Strengthening of Private Sector Governance

In the meantime, he emphasized that the government has strong commitment to strengthen partnership with all CSOs in Cambodia. MoI no intention to interfere any CSOs' operations. Due to the meeting in June 2018 between MoI and representative CSOs in Cambodia, the meeting agreed that:

1. Associations and NGOs wishing to conduct any activities no need to inform authorities within 3 days before the activity starts.
2. MoI will regularly organize consultative fora with CSOs twice a year both nationally and provincially to address the concerns
3. MoI also established an inter-ministerial working group with Ministry of Justice and other relevant ministries which is led by MoI to address the requests or concerns from CSOs regarding LANGOs

He hoped that participant CSOs and all CSOs in Cambodia continue to promote good governance, accountability, transparency, and professional practices in Cambodia. He also appreciated to CCC for working on this crucial theme since 2007. The government will continue supporting this work. He ended his speech by wishing all participants all the best and Happy Merry Christmas to the Christian people.

## 6.2. Awarding the NGO GPP Certificates to Newly Certified NGOs in 2018

### 6.2.1. Introductory Video of the Awarded NGOs Certified by GPP in 2018

5 videos of newly certified NGOs include TPC, VSO, TLC, PEPY, and CCC were displayed within the forum in order to highlight about the profile of each organization. It is the fourth time for CCC to get the certificate, third time for TPO, while VSO and TLC for second time, and BK and PEPY for first time.

### 6.2.2. Awarding the NGO GPP Certificates to Newly Certified NGOs in 2018

Before the awarding session started, Chhayam was performed by youth team from BSDA to cause the event became more cheerful. Then, the awarding session began. TPO, VSO, BK, and PEPY organizations were honorably awarded by H.E. Ngy Chanphal and CCC was honorably awarded by Mr. Keng Bunchhoeuth, NCCC member.

Since BK was recently approved for the awarded certificate, therefore, there is no video of BK was made. Mr. Sok Sothirak, Executive Director of BK gave short verbal presentation about his organization and impression about GPP certificate. He mentioned that certificate could help BK as an evidence to show good work of BK to donors and relevant stakeholders. He really appreciated the processes of GPP system. It was consisted of many committees to assess as well as the assessment was covered from the top of organization Board of Director to the grass root level beneficiaries. He would like to thank to CCC for developing and managing GPP system and Infant Development for support BK involving into this useful system.

It is to note that the Exhibition from the Awarded Organizations also displayed at the forum venue where the participants could visit during the break time.

## 6.3. Promoting CSOs Governance, Accountability, Transparency and Professionalism

### 6.3.1. Global Standard for CSO Accountability

Mr. Chea Vibol, GPPS, presented about the Global Standard for CSO Accountability (GS), which covered on three main points: Accountability Standard Locally and Globally, Why Global Standard, and Clusters,

Commitments, and Key Actions. Global Standard, actually, generated by consolidating from the Istanbul Principles and the rich experience of the sector, accountability initiatives of Africa, Asia, Australia, Europe, North America, Latin America and the Caribbean worked together for two years to develop the Global Standard which captured a globally shared dynamic understanding of CSO accountability. The local accountability standards in Cambodia known as GPP, was also incorporated in GS, consists of 6 Heading, 25 Standards, 71 Indicators, 65 Guidelines. Incredibly, GPP standards are stated by ADB in Civil Society Directories and NGO Principles, Mandates and standards and by EU in its road map for engagement with civil society in Cambodia 2014-2018.

The purposes of presentation are to inform the participants that:

- GPP standards are not only recognized nationally but also internationally.
- The contents in the GPP standards are very useful. Therefore, if any NGOs want to promote good governance, relevant documents are available to study, no need to start by zero.
- GPP system is incorporated with many other standards in the world. Hence, what your organizations have done with GPP so far are contributed to promote good governance. However, we need to continue our commitment.
- Global standards and GPP standards are contributing to each other, they are not very much different. When GPP standards are revised, Global Standards are studied and incorporated.

There were some questions raised from participants during this session such as:

1. Are there any commitments or standards that include human right specific on disability and minority to ensure social inclusion and environmentally friendly?  
**Answer:** Yes, it is included in the GPP standards. However, GPP standards are living documents so the standards can be revised based on the constructive comments and mandate for every 3 years.
2. In the processes of building global standards, did human right policies like CEDAW, UNCRPD included in order to align with all of these policies?  
**Answer:** Actually, GS is a guiding document for managing civil society organizations regarding accountability and good governance, and it included human right, gender, minority, disability, etc. In the Global Standard # 9 taking about empower and effective staff and GPP standards # 6: effective human resource management, it included social inclusiveness.
3. Does GPP conduct any monitoring activities to ensure the quality of certified NGOs? Is there any withdrawal of GPP certificate during the validation period?  
**Answer:** compliance monitoring is the tool of GPP to be used can be through online or field assessment to update the status of the certified NGOs. If the certified NGOs do not comply with GPP standards, GPP has the process to do the investigation and take action as well as make decision on the decertification.
4. Which parts of GS are not covered in GPP standards? Within the 9 NGOs that GS have discussed, what they think about GPP standards?  
**Answer:** GS and GPP standards are not much different. Only healthy planet and human right which GPP standards do not cover all points. They recognized GPP standards and integrated in the GS.
5. In the processes of being certify does GPP provide any capacity building to improve the weak points of applicant organization? If BoD members are not working, are there any strategies to address this issue?  
**Answer:** Usually, after assessment of applicants, NCCC members provide recommendations to those NGOs, GPP team will consult with the applicant NGOs what they need to do by themselves and what support they require from GPP? If they need support from GPP, CCC has another component namely Capacity Building to support applicant NGOs. However, applicant

NGO own self is the one who change the organization. BoD, management team, and donor are very important to strengthen its own organization.

Here is the link to GPP Standards:

<http://www.ccc-cambodia.org/en/resources/ccc-publications-and-reports/publications/governance-professional-practices>

Here is the link to GS on CCC's website:

<http://www.ccc-cambodia.org/en/resources/ccc-publications-and-reports/publications/2017the-global-standard-and-guidance-materials>

The detail of GS presentation is attached here.



### 6.3.2. LANGOs and Labor Laws Compliance

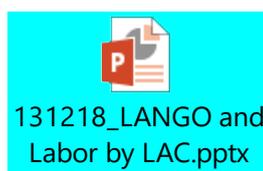
Two presentations were made regarding the session of awareness raising of laws compliance. The first one was about Law on LANGOs and Labor which was presented by Mr. Kao Dyna, Program Manager, and Mr. Chhem Roth, Legal Training Officer of Legal Aid of Cambodia (LAC). Mr. Dyna introduced about the important of awareness of and complying with the laws. His organization can assist CSOs in Cambodia regarding consulting on laws. He recommended all CSOs in Cambodia to click  on the Facebook Page "Legal Compliance for NGOs" it is a good source to access to law documents, any updated decisions on law and they can comment for any concerns in order to seek for consultant.



Here is the Facebook link to LAC page:

<https://www.facebook.com/Legal-Compliance-for-NGOs-443806886142339/>

Here is the slide presentation on LANGO and Labor laws:



### 6.3.3. Auditing and Accounting Law Compliance

Accounting and Auditing Law Compliance was presented by Mr. Yoeung Sotheara, Coalition Building, Advocacy and Networking Manager of CCC. This law was developed in 2004 and then amended again in

2016 which included non-profit organization. His presentation covered on 5 main outlines: 1) general overview, 2) purpose of the law, 3) scope of the law, 4) accounting standard, and 5) obligation to arrangement of Financial Report

During his presentation he also drew attention of participants on Financial Report and Narrative Report:

- Financial Report must be followed to the template produced by NAC, in Khmer language and in Riel Currency. Exchange rate is based on National Bank of Cambodia (NBC).
- The terms to be used in the financial report should base on NAC's grocery book.
- Ministry of Interior and Ministry of Foreign Affairs (MoFA) are agreed to use the same template as designed by NAC.
- The reports shall be made before end of February both financial and narrative then submit to Mol or MoFA. After stamped by Mol or MoFA, only financial report is required to submit to NAC. Yet, both reports shall submit to Administrative Department of Ministry of Economy and Finance.

The presenter also mentioned about **Tax Identification Number (TIN)** which all non-profit organizations should register to get the number before end of December 2018. Instruction for TIN registration for financial report submission is attached here:



Here is the slide presentation of Accounting and Auditing Law Compliance:



#### 6.3.4. Call for Concept Note for EU and Bfdw Sub-grant

Mr. Norng Neath Norak, Resource Mobilization Manager of CCC introduced about Call for Concept Note for Sub-Grant (Second Round) which is managed by Civil Society Fund (CSF) under the support of EU and BfdW. This announcement was also posted on CCC's website - <http://www.ccc-cambodia.org/en/what-we-do/call-concept-note-for-sub-grant> for English version and <http://www.ccc-cambodia.org/kh/what-we-do/call-concept-note-for-sub-grant> for Khmer version.

Eligible applicants are:

1. All local NGOs members of CCC, local NGOs partners of EU and Bread for the World in Cambodia
2. All local NGOs and CBOs in the 10 targeted provinces and Phnom Penh - Ratanakiri, Kratie, Kompot, Sihanouk Ville, Svay Rieng, Siem Reap, Kompong Chhnang, Pursat, Battambang, and Takeo.
3. And NGO networks in the above-mentioned locations

Those applicants who applied but were not shortlisted in the earlier round, could also re-apply in this round. The maximum value of a sub-grant, under this call is up to EUR15,000. The deadline for the submission of the concept note is January 8<sup>th</sup>, 2019. One organization is allowed to apply for one project (one concept note) only.

Here is the slide presentation on the call for concept note of the sub-grant:



#### 6.4. GPP Evaluation

Mr. Vang Sean, M&E Specialist of CCC, facilitated the session of GPP evaluation to request the participants who are former and current GPP applicants and GPP certified NGOs to fill in the GPP evaluation form. The evaluation results will be used to update the status of GPP's indicator in CCC 2018 annual report.

#### 6.5. Closing remark by Mr. Soeung Sarouen

Closing remark of the forum was made by Mr. Soeung Sarouen, Executive Director of CCC. He said that the event was more honorable due to the respected attendance of H.E. Ngy Chanphal. H.E. appreciated and gave high value on the practice of good governance of each NGO. Governance is foremost for the management and implementation of a state, company, and organization. Mr. Saroeun also claimed that "When we act professional practices, no corruption, good governance, accountability, encouraging participation of stakeholders in return we will be recognized, value, happy, and appreciated from relevant people". In addition to his recap of the day, he indicated that civic space in Cambodia was not so good in the past but recently the situation is better. Nevertheless, the outside impact would not much influence on our organizations. We must be strong, open, accountable to relevant stakeholders particularly beneficiaries, and practiced good governance. Everything will be good. Therefore, GS as well as GPP standards are the fundamental standards for promoting good governance.

We work to urge democracy through strengthening and respecting state of law. However, sometimes we forgot to apply within our own selves. So, after the presentations from our speakers, hope it would be helpful for your organization. We must be aware that law is law, we have to comply. He also recommended all CSOs to adhere to all laws and register for TIN as soon as possible.

Remarkably, CCC has signed MOU with 3 entities namely Legal Aid Cambodia, International Law Firm DFDL, and WeChat Accountant, to assist CSOs in Cambodia especially CCC's members regarding consulting on laws. Hence, if any CSOs require assistance related to laws please contact to these 3 law firms.

To end his closing remark, he would like to thank to H.E. Ngy Chanphal, speakers, all participants, donor agencies, NCCC and WG members, and CCC team for making the event happened smoothly and gloriously. And, he wished all of them all the best of luck and full of success.

## 7. Conclusion

The forum was successful and productive. All participants were active and enthusiastic. Particularly, the six newly certified NGOs were delighted to receive the GPP awarded certificates. This event enabled them to acknowledge that their organizations were certified due mainly to their great efforts. Meanwhile, in addition to the participation of the donors, the GPP working group and NCC members, the highly respectful attendance of H.E. Ngy Chanphal, the Secretary of State of the Ministry of Interior, made the

event more honorable. Moreover, in the forum, many essential themes were also deliberately introduced so that the participants were able to take cognizance of the related laws and other important information. These included promoting CSOs governance accountability transparency and professionalism, awareness raising on the legal compliance of the laws on labor LANGOs auditing and accounting, and the second round announcement of call for concept note for the EU and BfdW. Eventually, the forum was pleasantly and meaningfully ended.

### 8. Attendance List

Here is the attached attendance list of participant



Attendance  
List\_Forum on Govern