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Legal Support for NGOs/CBOs

Guideline No. 3 on LANGO: Reporting Requirements

Introduction

The Law on Associations and Non-Governmental Organizations (LANGO) was passed on July 13, 2015 and promulgated on August 12, 2015. The LANGO outlines various requirements and obligations that associations and non-governmental organizations (NGOs) must adhere to. Further introductory information can be found in the first guideline, entitled “Guideline No. 1 on LANGO: Registration of Associations and Organizations”.

This third guideline is intended to assist associations and NGOs to better understand their reporting requirements to the government.

Part 1. Domestic Associations and NGOs

1. What information do domestic associations and NGOs need to notify the government of, and what are the deadlines for doing so?

Domestic associations and NGOs are required to notify the government of the following¹:

1. Financial information: Domestic associations and NGOs must notify in writing to the Ministry of Interior (MoI) and the Ministry of Economy and Finance (MoEF) about all of their bank accounts in Cambodia **within 30 (thirty) days** of the date of registration.
2. Administrative changes: Domestic associations and NGOs must notify in writing to the MoI of any of the following changes to their association or organization **within 15 (fifteen) days** of the change, along with an attachment of the modified documents:
 - a. Amendment of the statutes or by-laws;
 - b. Relocation of the office to a new address (including opening of a new branch office);
 - c. Replacement of the president or executive director; or
 - d. Change in the bank account information.

¹ Article 10, LANGO.

For all official notifications sent to the relevant authorities, it is good practice to always verify that they have actually received the documents.

2. Do domestic associations and NGOs need to report any information on an annual basis?

Yes. The reporting requirements for associations and NGOs are different.²

All domestic NGOs are required to submit an annual activity report and financial report to the MoI and the MoEF by the end of February for the operations of the preceding year. Reports and records should be stored in the office for at least 5 (five) years.

Domestic NGOs that receive financial support from donors must submit a copy of the donor agreement to the MoI and the MoEF **within 30 (thirty) days** of signing the agreement. In addition, any reports submitted to the donors must also be submitted to the MoI and the MoEF **within 30 (thirty) days** of the submission, along with relevant project documents.

For associations, the MoI retains the right to request activity and financial reports.³ In addition, the MoEF retains the right to conduct audits and verifications of associations and NGOs.

3. What are the penalties for failing to comply with the reporting requirements, and are there opportunities to appeal those decisions?

Refer to the second guideline, entitled “Guideline No. 2 on LANGO: Rights, Benefits, and Obligations”.

Part 2. Foreign Associations and NGOs

1. What information do foreign associations and NGOs need to notify the government of, and what are the deadlines for doing so?

Foreign associations and NGOs are required to notify the government of the following⁴:

1. Financial information: Foreign associations and NGOs must notify in writing to the Ministry of Foreign Affairs and International Cooperation (MFA-IC) and the MoEF about all of their bank accounts in Cambodia **within 30 (thirty) days** of the date of registration.
2. Administrative changes: Foreign associations and NGOs must notify the MFA-IC and the MoEF of any of the following changes to their association or organization **within 15 (fifteen) days** of the change, along with an attachment of the modified documents:
 - a. Relocation of the representative office;
 - b. Replacement of the country representative; or
 - c. Change in the bank account information.

² Article 25, LANGO.

³ The LANGO does not impose an obligation on associations to proactively submit annual activity and financial reports.

⁴ Article 17, LANGO.

For all official notifications sent to the relevant authorities, it is good practice to always verify that they have actually received the documents.

2. Do foreign associations and NGOs need to report any information on an annual basis?

Yes. The reporting requirements for associations and NGOs are different.⁵

All foreign NGOs are required to submit an annual activity report and financial report to the MFA-IC and the MoEF by the end of February for the operations of the preceding year. Reports and records should be stored in the office for at least 5 (five) years.

Foreign NGOs that receive financial support from donors must submit a copy of the donor agreement to the MFA-IC and the MoEF **within 30 (thirty) days** of signing the agreement. In addition, any reports submitted to the donors must also be submitted to the MFA-IC and MoEF **within 30 (thirty) days** of the submission, along with relevant project documents.

For associations, the Mol retains the right to request activity and financial reports.⁶ In addition, the MoEF retains the right to conduct audits and verifications of associations and NGOs.

3. What are the penalties for failing to comply with the reporting requirements, and are there opportunities to appeal those decisions?

Refer to the second guideline, entitled “Guideline No. 2 on LANGO: Rights, Benefits, and Obligations”.

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⁵ Article 25, LANGO.

⁶ The LANGO does not impose an obligation on associations to proactively submit annual activity and financial reports.