

គណៈកម្មាធិការសហប្រតិបត្តិការដើម្បីកម្ពុជា
Cooperation Committee for Cambodia
Comité de Coopération pour le Cambodge



NGO Good Practice Project (NGO GPP)

Report

Stakeholder Survey
on
NGO Accountability and the Code of Ethical
Principles and Minimum Standards of NGOs
in
Cambodia

November, 2006

Contents

1. Introduction	1
2. Purpose.....	1
3. Methodology.....	1
4. Survey Results	2
Section 1 NGO Accountability.....	2
What does the term ‘accountability’ mean to you?.....	2
What does it mean for an NGO to be accountable to Donors?	3
What does it mean for NGOs to be accountable to Government?	5
What does it mean for an NGO to be accountable to the people it serves?	5
What does it mean for donors to be accountable to NGOs?.....	7
What does the term ‘transparency’ mean to you?.....	8
What does it mean for an NGO to be transparent to donors?.....	10
What does it mean for an NGO to be transparent to the Government?	10
What does it mean for an NGO to be transparent?.....	11
What does it mean for a donor to be transparent to an NGO partner?.....	12
What kind of information should NGOs share with donors?.....	12
Does this information ensure accountability and transparency to Donors?.....	13
Section 2 About Code.....	15
Annex 1:.....	22
Annex 2:.....	25
Annex 3:.....	28
Annex 4:.....	31
Annex 5:.....	32
Annex 6:.....	33

1. Introduction

The NGO Good Practice Project (NGO GPP) aims to strengthen the NGO sector in Cambodia by encouraging and promoting NGO accountability and good organizational practice. NGO GPP also seeks to foster the credibility of NGO contributions to development in Cambodia, and recognition of these by donors, government and other civil society organisations.

In 2004, the Cooperation Committee for Cambodia (CCC) initiated the NGO GPP Pilot Project with the objective of developing an NGO code of conduct with minimum standards of organizational practice CCC. NGO GPP has employed a consultative process in developing this Code, establishing a working group, a consultative group, and focus groups. These groups provide fora in which development practitioners and stakeholders can exchange ideas about how to realize improvements in organizational behavior and to ensure participation, feedback and ownership of the new Code.

2. Purpose

This survey aimed to understand different stakeholder groups' current views on, and awareness of, the recently developed *Code of Ethical Principles and Minimum Standards for NGOs in Cambodia*. This report presents and analyses results of a survey that was designed to measure stakeholder understanding of and positions on NGO accountability and transparency, as well as their awareness of the Code. CCC surveyed three levels of stakeholders: donors, government, and target community members, primarily at the commune level.

3. Methodology

The survey took measurements among three different stakeholder groups:

1. 20 Community members, most of whom were Commune level authorities
2. 25 members of the donor community¹
3. 20 Staff members at different Government Ministries

Questionnaires varied slightly for each of the different groups, but all questionnaires measured attitudes toward and awareness of the Code, as well as understanding of the principles included, such as transparency and accountability.

The questionnaire is comprised of two major components; the first measures the interviewee's understanding of accountability and transparency, and their opinion about what transparency to different parties—such as donors, government, or community members—entails. The second component measures the interviewee's knowledge and awareness of the Code, and whether the Code can ensure transparency and accountability of NGOs. Analysis is comprised of comparisons between answers to questions that were asked of all three groups.

¹ Asian Development Bank and Department for International Development disseminated the questionnaire to multiple staff members.

4. Survey Results

Section 1 NGO Accountability

What does the term ‘accountability’ mean to you?

Donor Group

Responsible Use of Resources

More than half of respondents reported that accountability refers to responsible or wise use of resources, that donor and taxpayer requirements are met, and that programming is delivered according to a standard of quality that is agreed upon using a transparent process. Another reported that actions should have sound justification, that implementers should be responsible for their actions, and be open to any criticism of the action taken. Several others reported that it should involve accountability to taxpayers or a “concern with people’s perception.”

Measurable Indicators

A few respondents reported that accountability refers to measurable and reasonable program indicators, or programming that is responsive and relevant to the needs of stakeholders. Another respondent raised the issue of responsibility to stakeholders, who reported that accountability refers to the extent to which stakeholders have the opportunity to influence key decisions during project design, implementation, and monitoring and evaluation, and that this would require providing information to stakeholders and having complaint mechanisms in place.

Availability and Accuracy of Information

The issue of making information available to the public also arose, with several respondents reported that accountability means that implementing organizations report their expenses or project activities accurately and that they can account for them. Three respondents reported that implementing agencies should make these reports available to the public. One respondent reported that accountability means that the implementing agency should have well defined target groups and a clear mission statement, another reported that information about the implementing agency’s vision and goal should be ‘accurate’ and made available to the public.

Government Group

Responsibility

The majority of respondents reported that accountability is characterized by responsibility for one’s actions, duties, subordinates in the workplace, or for achieving stated goals. One respondent reported that it means, “Being able to distinguish between right and wrong,” while another said that it “is a responsibility on budget, staff and implementation process in order to make everything goes smoothly.” One reported that accountability is evidenced by a “willingness to resign if we cannot achieve what we have planned.” Two respondents referred to accountability as being answerable for mistakes or the ability to “acknowledge our success or failure.”

Transparency and Accuracy

Nearly half of respondents reported that accountability refers to the ability to be transparent, particularly in financial reporting. One respondent replied, “in accounting language, it means count every step and put things in order.” One respondent said that being accountable requires accuracy and truth, while one simply stated, “generally, accountability is related to the need for transparency.” Two respondents replied that accountability refers to individuals being honest about their abilities, or “realism in providing information related to activities or financial information to donors, government, and people.”

Programming Relevance

One respondent reported that accountability refers to implementing “activities that respond to the needs of society.”

Community Group

Responsibility, Achievement of Goals

A few respondents reported that accountability means that one is responsible for their behavior, or for people that they lead. One respondent said that accountability means that the “elected commune council is responsible for villagers,” or that it refers to ‘good’ or responsible management. One respondent said that accountability means to “put the right people in the right job,” two others said that it is exhibited when the goal of improving the living standard of the poor is achieved.

Clarity and Accuracy in Reporting and Planning

Almost half of respondents said that accountability refers to clarity and accuracy in reporting, particularly financial reporting. One respondent specifically said that accountability is “transparency in spending money,” while another said it is “clear management and use of fund.” Two respondents said that accountability is characterized by “having a clear plan to respond to people’s needs,” while another said that accountability is exhibited by announcing “commune money...as well as plans for their expense.” One respondent stated that accountability refers to “accurateness and thorough thinking.” Finally, one respondent said that accountability is “evaluating the performance of the ‘members’ to see whether the plan is implemented.”

Communication and Cooperation

Several respondents cited communication and cooperation as characteristics of accountability. “Providing information and feedback to improve activities,” is how one respondent defined accountability, while another said it is “meeting and discussing among ourselves.” One respondent said that accountability means “cooperation in work between the commune council and, citizens and leaders.”

What does it mean for an NGO to be accountable to Donors?

Donor Group

Accurate Financial Reporting

A third of respondents replied that NGO accountability to donors must involve providing donors with financial accounts of its expenditures and program evaluations and progress reports. Three respondents said that NGO accounts should be audited, only one of them specified that the audits should be external.

Resource Allocation

Four respondents reported that being accountable requires that NGOs spend funds frugally; one stated that they should allocated resources in a “right way,” wisely to produce intended results.

Communication and Program Reporting

Half of the respondents reported that accountability rests on effective communication and provision of accurate information to the donor. One respondent replied that this should be two-way; that the donor also bears a responsibility to be proactive in communicating with their partner NGO. Another respondent stated the importance of the NGO communicating the “real situation” on the ground, to the donor and that “the NGO should not pretend to know something that they do not know.” One respondent reported that this communication should be “meaningful,” that the NGO should “provide relevant and appropriate information.” One respondent added that reporting should emphasize program outcomes rather than outputs. Another respondent replied that the NGO should “demonstrate value for money and how effectively money was used” when reporting on program activities and accounting for expenditures.

Relevance of Programming

One respondent reported that NGO accountability requires that their programming be “responsive and relevant to the needs of stakeholders.”

Truthfulness

Two respondents replied that accountability to the donor requires that the NGO be truthful to the Donor, one reported that this means being honest about their knowledge of the sector.

Answerable or Responsible for Actions

Nearly half of the respondents reported that NGO accountability requires that they accept responsibility for decisions or actions, that they are answerable to donors for the impact of their programming, and that the NGO conducts activities that are outlined in the partnership agreement with the donor. Three respondents emphasized that NGOs should also be accountable to local government stakeholders and target communities in addition to donors, one of these respondents reported that, “ultimately, accountability to stakeholders is more important.”

Response to Donor Values and Mission, Requirements

A few respondents replied that NGO accountability is at least partly contingent on their willingness to share or be responsive to the donor’s values and mission. Indeed, donors usually will not consider a partner NGO for funding unless they share the donor’s values. One respondent reported that the NGO must remain “true to the common objective and vision of the donor,” thereby remaining true to the NGOs own objectives and goals. Another responded, “it [NGO] is also considered accountable to Donors when it responds to its donor’s guiding values, mission, and vision,” while another replied that NGO accountability rests partly on meeting donor requirements.

Existence of Rules and Procedures

A few respondents emphasized the role that rules and procedures play in helping to ensure accountability, and that NGOs should have clear governance structures, human resources policies, and clear reporting lines or complaints procedures in place. One respondent emphasized the importance of having an “agreed program of work” between

the donor and partner NGO, while another stated that the “structure, experiences and procedures of the NGO ensure that its decisions and its actions are and will not deviate from what the donor approved.” Finally, another respondent reported that the donor should have “accepted and approved these organizational procedures, rules, or systems, and that the NGO shows the donor that they adhere to these systems.”

What does it mean for NGOs to be accountable to Government?

Government Group

Cooperation and Communication with Government

Several respondents reported that accountability to the government is defined as having registered with the government or having a Memorandum of Understanding with the Government, while nearly half reported that accountability toward government is characterized by communicating plans, budgets, and programming information to the government in written form. Two respondents reported that NGOs should help the Government detect or fill “gaps” in government services. One respondent reported that NGOs should not “trick [the Government],” or “incite one another or cause troubles to the people,” while two others said that NGOs should not become involved in politics if they wish to ensure accountability to the Government.

Implement According to Existing Strategies or Agreements with Government

A third of respondents reported that NGOs should implement programs that “follow” existing strategies to ensure accountability to the Government, such as the Cambodian National Poverty Reduction Strategy or the UN Millennium Development Goals for Cambodia. One replied that NGOs should “be able to carry out the agreement that it made with the Government.”

Responsible Spending

One respondent said that spending 75 percent of funds on programming would ensure accountability to the Government. Another cited examples of accountable spending, saying that “if we spend USD 1,000, we actually spend USD 1,000 for this advantage, do we help poor people with this money?”

What does it mean for an NGO to be accountable to the people it serves?

Community Group

Clarity and Transparency

Nearly half of respondents reported that NGO accountability is determined by clear and accurate reporting and spending. One respondent said that NGOs are accountable when they “have a clear framework,” while another said that the “NGO’s funds has to be properly spent according to its objectives,” another said that expenses should be “accurate, according to the budget line.”

Cooperation and Communication with Communities

Nearly half of respondents reported that NGOs are accountable to communities in which they work when they communicate their plans with these communities, or that accountability is exhibited by NGOs when they cooperate with target communities. Three respondents said that NGOs are accountable when they cooperate or communicate with local commune councils, one cited an example of an NGO that had built a school in the commune without informing the council, and that this made them “not fully accountable.” Another replied, “so far some NGOs provide reports only to their line management,” not to other relevant stakeholders, thereby limiting their accountability. One respondent said that NGOs could increase their accountability by understanding the commune development plan; another said that the NGO’s projects should be integrated in to the commune development plan. One respondent reported that NGOs should be responsible for ensuring that “people understand the NGO’s principles.”

Community Participation, Equity, Responsibility

One respondent reported that NGOs should encourage people to participate in program activities, while another said that they are accountable when they “work with equity.” One said that accountability is exhibited by being “responsible for its own staff and work.”

Implement Relevant Programs

A few respondents stated that NGOs are accountable when they work to respond to community needs, or “dedicate both energy and money to educate people, help find jobs for them, work to reduce poverty and provide credit for people to expand their businesses.”

Analysis

The two definitions of accountability that all three groups identified are responsibility and accuracy with respect to resource use and reporting. Donors touch on the issue of having measurable indicators, perhaps because as donors they are more concerned with how to measure program progress, whereas community members and government might focus on program results alone.

In responding to the second question about what it means for NGOs to be accountable to particular parties, be these donors, government, or community members, each group identified effective communication as characteristics of accountable behavior, highlighting the importance of providing information to stakeholders and the effect this can have on how they perceive the NGO. All three groups also mentioned adherence to stakeholder requirements as evidence of accountability. For donors and government stakeholders, this means that NGOs should incorporate their respective objectives in their programming, whether this is the donor’s mission or government policies. For community members and donors, this means that programming should be relevant, meeting the actual needs of community members. It is interesting that government interviewees did not mention programming relevance as evidence of accountability to them; this may be because of how they interpreted the question. Also interesting is the discussion of the importance of adhering to government policies and non-involvement in politics, which could be an expression of general distrust of NGOs, who are sometimes perceived as a threat to Government.

What does it mean for donors to be accountable to NGOs?

Donor Group

Knowledge of NGO Structure, Respect for NGO

Two respondents reported that donors have a responsibility to be aware of the NGO's own structure and procedures, and that these meet the donor funding requirements. One respondent reported that the donor must "ensure that systems and procedures meet (donor) audit requirements." One respondent emphasized the role that respect for the NGO partner plays in fostering donor accountability.

Timely Disbursement of Funds

Three respondents replied that donors are accountable to their NGO partners when they disburse funds according to schedule, one respondent added that disbursements should only be made if the NGO has met terms and conditions of its agreement with the donor.

Participation in Monitoring and Evaluation and Visits to Project Sites

One respondent reported that donor accountability is partly contingent on the donor's willingness to participate in joint monitoring and evaluation activities, while another reported that donor accountability requires that they pay visits to the partner NGO's project sites, and that they provide feedback to the NGO.

Follow-up of Recommendations

Two respondents reported that NGOs are accountable when they follow up on recommendations provided to them in evaluation and audit reports.

Information Sharing and Communication

Six respondents replied that donor accountability rests on the extent to which they actively communicate with their partner NGOs, and that donors should offer "constructive criticism" and "relevant and appropriate information" to partners. A recurring issue related to communication was that of providing partners with clear information about the donor's mandate and expectations of their agreement with the partner, eight respondents cited this as a measure of accountability. Three respondents reported that donor should also be forthcoming with information about how they spend money, and about their position or approach toward development in Cambodia. One respondent replied that donors should be "fully transparent about how and when they make funding decisions, and whether further tranches of funding are possible or likely." Another respondent highlighted the importance of regularly asking the partner NGO for feedback or suggestions for the donor.

Improve Understanding of Local Environment and 'Simplify Requirements'

One respondent stressed the importance of simplifying donor reporting requirements, and the role that this plays in ensuring donor accountability. "A donor is called accountable to an NGO partner when it simplifies rules and regulations on programming and reporting, focuses on results and impact rather than monitoring inputs, and understands the reality on the ground that the NGO partner may have in the field with respect to implementation."

What does the term ‘transparency’ mean to you?

Donor Group

Openness

Twelve respondents reported that achieving transparency requires openness in providing information about programming, procedures, and finances. One respondent said that evaluations should be “truly independent,” and should be made available to the public. Another replied that stakeholders should be told whom they should approach with concerns about NGO programming. One respondent reported “it should be easy to see how decisions are taken, and that the content of these decisions should be easy to understand.” Several respondents replied that the partner recruitment process should be open and easy to understand. Finally, one responded replied that there should be no “hidden agenda,” either for the NGO partner or the donor.

Visible Organizational Procedures

For several respondents, the openness should go beyond open reporting and decision-making, and include visibility of organizational procedures. One respondent replied that “processes and practices should be openly communicated and predictable, and that there should be no ‘bad behavior’ to hide,” while another reported that rules and procedures themselves are inherently transparent. Another replied that a clear division of roles within the organization is a measure of transparency.

Participation

Four respondents articulated the idea of including stakeholders in different stages of projects. One reported that including stakeholders in the process of program planning is a measure of transparency, while another reported that donors could maintain a level of transparency by including NGO partners in the monitoring process. Transparency for another respondent means to “implement work in an open, inclusive and participatory,” while another reported that participation should be “meaningful.”

Fairness

Four respondents stated that fairness and non-discriminatory practices are characteristics of transparency. One respondent stated that transparency involves “exercising and promoting fairness and impartiality,” while another stated that it involves “implementing and promoting non-discriminatory work practices.”

Government Group

Openness and Clarity, Regular Reporting and Monitoring

Slightly more than half of respondents reported that transparency means being open about and clear activities—particularly financial activities—and not keeping any secrets. Transparency for two respondents means that an absence of corruption and “transparency in salary expenditure” can contribute to achieving transparency. A few respondents said that reporting and monitoring are associated with transparency, and that these activities should be conducted on a “regular” basis.

Agreement, Acceptance and Participation

Interestingly, nearly a third of respondents reported that transparency is achieved when several parties reach agreement on a particular issue. One respondent reported that

transparency means that “things or issues can be accepted by a group that work together,” while another reported that “Transparency means that something that can be accepted by the group, the organization, the country. Because some work needs to be kept as secret for the group and can’t be announced publicly.” One respondent said that transparency is “participation in solving problems.”

Community Group

Openness, Clarity, Truth

Slightly less than half of respondents reported that transparency refers to clarity and openness, and honesty. One respondent said that transparency means that nothing is “hidden,” and that all work is revealed to everyone. Another referred to openness in processes such as bidding as an example of transparency.

Agreement, Acceptance and Participation

More than half of participants reported that transparency exists when people work in harmony and reach agreement on an issue. One respondent said that transparency means that “everyone can accept the work or decision,” while another stated that it means that there is “agreement on financial contributions for any specific project.” One respondent said, “Any activity needs to be discussed with participation from all to ensure responsibility for the work.”

Analysis

While all three groups answered that transparency refers to openness, many more donors described the term using this language. Donors also referred to transparency at two levels: with respect to reporting and organizational management, whereas government and community interviewees only described transparency in terms of reporting, particularly financial reporting. As in other cases, Donors appear to have a more nuanced understanding of the term transparency, while government and community groups seem to have less understanding of the term. Indeed, both government and community group interviewees conflate transparency with accountability and vice versa.

Both government and community groups stated that transparency is achieved when different parties are able to reach agreement on an issue, or when different stakeholders accept an idea or plan. As so many interviewees in these two groups gave this response, it appears that this is a rather widely held idea. What is unclear is whether transparency is achieved through agreement because stakeholders must be aware of something in order to agree on it, or whether it is achieved by virtue of the fact that different stakeholders have agreed on it.

Some of the interviewees from all three groups identified participation as measures of transparency, though many more from government and community groups did so. This is interesting, and may be veiled endorsement of participatory approaches to development and NGOs that use these approaches may be viewed as more transparent than those that are less participatory.

What does it mean for an NGO to be transparent to donors?

Donor Group

Openness and Accurate Reporting

Many respondents replied that the NGO should provide accurate information about its programming to the donor, and that it should not “hide” anything that might generate criticism from donors. One respondent replied that in striving for transparency, partner NGOs should provide donors with information about other partners that are funding its activities. Two respondents replied that audits or financial statements could help ensure transparency, while others reported that accurate, unbiased program reports that present a NGO’s are an indicator of transparency.

Visible Organizational Procedures

Several respondents replied that having visible, clear organizational procedures in place plays a role in ensuring NGOs are transparent to donors. NGOs should make these procedures known to the donor, and NGOs themselves should understand and adhere to their own procedures. These procedures refer to financial procedures, as well as governance procedures. One respondent stressed the importance of having a board of governors and performance appraisals in place, as these mechanisms can foster transparency by acting as a check on NGO activities and behavior.

Communication with Donors

A few respondents highlighted the importance of communicating project realities with the donor as an important aspect of realizing transparency. Some of the respondents reported that the NGO has a responsibility to communicate the reality of the situation regarding development in Cambodia, particularly if the donor is not in the country. Some of these respondents also replied that it is incumbent on the NGO partner to enable the donor to “understand the intent of the NGO,” that the “donor has to know that there is common interest” held by both parties. Finally, one respondent said that NGOs have a responsibility to “make if possible for the donor to understand the NGO’s ability,” and that the NGO must be clear about its programming and what it hopes to achieve through it.

Participation and partnership

One respondent reported that NGOs are transparent to donors when they use “participatory planning, monitoring and evaluation systems,” while another stated that the transparency can be cultivated through equal partnerships between donors and NGOs.

What does it mean for an NGO to be transparent to the Government?

Government Group

Openness, Clear Reporting

Slightly less than half of respondents reported that NGO transparency to the Government involves being open and not “hiding” anything. Respondents cited examples of openness ranging from providing clear, regular reporting of programming results and sources of funding to line ministries and other stakeholders. One respondent said that NGOs should share both good points and bad points regarding programming

with the public in order to be transparent, while another said that NGOs should be “honest” with the Government.

Communication, Cooperation and Support for Government Policies

About half of respondents cited cooperation and support for Government policies as examples of transparency to the Government. One respondent said that NGOs should support the National Strategy for Poverty Reduction, while three others simply said that NGOs should “cooperate” with the Government. One respondent said, “NGOs should permit partners to have a right in decision-making, planning, and implementation of programs.” One respondent said, “NGOs need to have mechanism to exchange information with key stakeholders in the government.”

No Affiliation with Political Parties or Favoritism

In defining transparency to the Government, two respondents reported that it means that NGOs are not involved in politics. “NGOs do not take part in or work for any political parties or powerful country to pressure and destroy the benefits of the people in the country it works.” Another said that transparency to the Government is defined as “not taking sides with donors.”

What does it mean for an NGO to be transparent?

Community Group

Provide Information to the Community

Slightly more than half of respondents reported that NGOs are transparent when they offer communities information about their programming, or show documentation from the Ministry of Interior, such as a memorandum of understanding. One respondent said that this information should be comprehensive, and should include the NGO’s plan, budget, objectives, principles, and values, and that community members should approve these. One respondent replied that NGOs should “provide clear reasons to their stakeholders” for their decision to operate in a particular area, another reported that it should “explain what the NGO can do and what it cannot do.”

Carry out Activities Clearly, Appropriately, and According to Plan

Most remaining respondents replied that NGO transparency is contingent on conducting their activities clearly, and that these activities should respond to the actual needs of community members. One respondent simply replied that NGOs are transparent if they “carry out activities in the villages,” while another reported that they are transparent if they “carry out activities clearly, helping people without asking money from them.”

Additional Responses

One respondent replied that NGOs are transparent if they contact local authorities before beginning activities in the area, while another replied that they are transparent if they do “not exploit people” in local communities.

Analysis

There was some overlap between answers to this question and the question on the meaning of transparency, namely that NGOs must communicate their activities to donors, the Government, or to target communities in order to ensure transparency. Interestingly, only the donor group mentioned that NGO procedures should be visible in

order to be transparent. Also interesting is that nearly half of Government respondents said that support for Government policies is an indication of transparency, and that several iterated that NGOs are transparent if they are not involved in politics. These two statements may reveal the tension that often characterizes the Government's relationship with NGOs.

What does it mean for a donor to be transparent to an NGO partner?

Donor Group

Open and Clear

About half of respondents referred to openness regarding programs and programs reporting and as a characteristic of transparency. A few reported that the donor should share information about why it has decided to become involved with a particular partner or what its country development strategy is. Another reported that donors should provide NGOs with clear a “clear explanation regarding its expectations of the partnership.” Another reported that donors should also be required to share information with the public, and that donor reports should be accurate; one respondent reported that donors should “provide financial information and policies voluntarily and on request to NGO partners,” while another said that the donor should have “no hidden agenda.”

Clear Procedures and Communication of Values

Nearly half of those interviewed highlighted the importance of sharing information about donor procedures with NGOs, particularly with respect to criteria that donors use in selecting NGO partners and procedures for calls for proposals. One respondent reported that decision-making processes should be visible and consultative. Three respondents replied that donors act transparently when they keep NGO partners informed of changes in donor policies, while another reported that donors must have “public communication mechanisms in place, such as when and what to disclose” to be transparent. Another said that explaining funding sources is a way to ensure transparency, and that the donor should “explain terms and sources of donor funds,” including “grey areas’ of focus” and “clear areas of focus” with respect to funding. One respondent said that to be transparent means that donors “make it clear to NGOs why it is equally important to support government institutions,” while another reported that offering constructive criticism to NGOs is one way to strive for transparency.

Participatory Approach and Communication with Stakeholders

A few respondents identified participatory approaches to decision-making as a characteristic of transparency; one reported that donors should share project plans with stakeholders. Two said that stakeholders should be involved in planning, decision-making or project monitoring and evaluation.

What kind of information should NGOs share with donors?

Donor Group

Accounts and Program Information

Slightly more than half of respondents reported that NGOs should provide project plans, audited accounts, financial records, evaluation reports and other information about the

target communities. A few respondents reported that the NGO should share past audit results and information about the NGO's record of accomplishment. Three respondents reported that the NGO should share information on lessons learned through program implementation. One respondent replied that the NGO should share other donor incomes and audit reports. Several respondents specified that NGOs should share both positive and negative information with donors when they report of the progress of project activities. One respondent reported that the NGO should share "All information related to internal problems (staff matters, financial mismanagement) that may hamper the information of donor-funded activities."

Procedural Information

Slightly less than half of respondents revealed that NGOs should share information related to organizational procedures, processes, and behavior, such as staff recruitment policies and documentation of the process, governing board meeting minutes and board selection process, and any political affiliations it may have. One respondent reported that the NGO should provide the donor with information about its mission, values and governance, while one said that the donor should have "access to information that NGOs adhere to their rules and procedures." One respondent reported that the NGO should share policy and lobbying statements with donors.

Profiles of Political and Development Environment

A few respondents stated that the NGO should provide the donor with information about Cambodia, including information about the country's political framework, and development sphere. One respondent stated that NGOs should share NGO sector reports, "because they might be difficult for donors to get or to read individual reports."

Evidence of Community Participation

Two respondents discussed community participation in relation to this question; one reported that NGOs should present donors with "documentation of involvement of beneficiaries in program design, implementation, and monitoring and evaluation," while another simply stated, "NGOs should start participatory monitoring by community to see if they accept the work of the NGO and to build their capacity."

Does this information ensure accountability and transparency to Donors?

Four interviewees definitively that this information could not ensure accountability and transparency, all respondents cited mechanisms and commitment within the NGO as prerequisites for transparency.

Nine respondents stated that sources of information listed above could ensure transparency, but only if the NGO was open to external verification, information provided to the donor were truthful, and NGOs adhere to their own rules and procedures. A few respondents cited the importance of sharing lessons learned with donors as a mechanism for ensuring transparency, as this "shows openness."

Nine respondents were either not certain whether this information could ensure transparency, did not provide conclusive responses, such as "I hope so," or provided conditional answers, such as "it can, but the underlying pillar"

Do you think the Government should have the right to solicit information from any NGO about its finances and programming activities?

Government Group

Yes	No	Not certain	No response
17	1	1	1

What kind of information should an NGO share with the Government?

Government Group

Program Reports Sector Statistics

Most respondents said that NGOs should provide annual reports, program reports, and financial information with the Government, including sources and amounts of funding from donors and expense reports. About a third said that NGOs should provide information about program goals and achievements and lessons learned through implementation of its programs. Two respondents reported that NGOs should provide poverty figures, HIV/AIDS prevalence rates, environmental information, and human rights issues; presumably related to the sector in which any particular NGO operates.

Organizational Information

A few respondents reported that NGOs should provide information related to the organization itself, such as the location of its office, the names of 'leaders' of the organization and their residential addresses, and registration information.

Additional Remark

One respondent made a revealing statement when asked about the type of information NGOs should provide to the Government. "Sometimes the cause of corruption, such as asking for tip before signing, is because those government officers feel that they only meet NGOs at that time of signing the agreement. From there, they do not receive any reports from those NGOs anymore. Therefore, they do not know what NGOs are doing afterward. Most of the time, after signing then finishes [communication]. There is no interaction or communication afterward."

What kind of information should NGOs share with Communities that they serve?

Community Group

Program and Financial Information

Slightly less than half of respondents reported that NGOs should share information about program funds, goals and implementation, ranging from their activities to providing communities with tips on how to maintain NGO outputs such as wells. One respondent reported that NGOs should provide target community members with information about target areas in which they operate, while another said that NGOs should present reports about project outputs in order to facilitate the process of informing authorities of NGO activities. One respondent reported that NGOs should present data collected from stakeholders.

Organizational Information

A few respondents replied that NGOs should offer their target communities information about the NGOs address, contact information for their staff, and the NGOs partners.

No Need to Share Information

Approximately one quarter of respondents reported that NGOs should not be required to share any information with target communities as they are providing these communities with a service, and should not have to perform additional tasks.

Analysis

All three groups express the belief that NGOs should share financial information with them, though some Government staff members revealed that based on their experience, they did not think NGOs would want to do this. It may be that NGOs would also be reluctant to share this kind of information with target communities. Because signing the code will require NGOs to do this, CCC should consider how it would require them to publicize financial records. There has been some discussion of requiring NGOs to post their records on a website. Clearly, this information will need to be made available to community members through a different source, perhaps NGO records could be kept at commune offices.

Section 2 About Code

Have you heard of the new Code of Ethical Principles and Minimum Standards for NGOs in Cambodia?

	Donor	Government	Community
Yes	16	2	1
No	7	16	19
Not certain	0	2	0

Note: One of the donor questionnaires was not counted, as the response was inconclusive. The respondent answered that they had not heard of the Code, but then responded in the following question that they had heard of it from CCC.

How did you hear about the Code?

	Donor	Government	Community
CCC	14	3	0
Other Donor Agency	1 (AusAID)	0	0
Other	1 (Colleague)	1 (TV, radio)	1 ²

Do you think the Code is necessary in order to make sure NGOs are transparent and accountable?

² This respondent appears to have confused the CCC GPP Code with other NGO codes, as they reported, "all NGOs mention that they have their own code," when asked where they had learned of the NGO GPP Code.

	Donor	Government	Community
Necessary	13	18	19
Not Necessary	0	0	0
Not Certain	8	0	1
No response	0	2	0

Note: one Government interviewee did not respond to the above question

Why or why not?

Code is necessary to ensure NGOs are transparent and accountable

Donors

Respondents who answered the Code is necessary to ensure transparency and accountability reported that the Code can serve the function of setting benchmarks against which organizational strengths and weaknesses can be identified, and that it can serve as a tool to build the credibility of NGOs. Another respondent said that the Code—and presumably compliance with the Code—would help ensure NGO “neutrality,” and that it is “a step forward” that would foster a culture of transparency that could lead to great NGO accountability. Finally, one respondent reported that the Code could help generate a debate about best practices, and “focus stakeholders’ attention on problem or opportunities” regarding organizational behavior.

Government

The majority of Government staff respondents reported that the Code would help ensure that NGOs are accountable for their work, reduce corruption, and “strengthen transparency.” One reported that it could help reduce conflicts of interest, such as family members working at the same NGO, while another reported that the Code is important because “more than half of LNGOs do not work in an ethical way.” One respondent said that the Code would make it easy to monitor NGOs. Two respondents reported that the Code could help ensure that NGOs do not become involved in politics, while another said it could help reduce discrimination in the workplace.

Community Members

Most respondents reported that the Code could help ensure good behavior by NGOs and help them avoid misconduct. A few responded that it would reduce suspicion of NGOs among stakeholders, and that it would give the NGO a “good reputation.” One replied, “The Code is needed to direct NGOs toward their goals because not all of them are good.” Several respondents expressed the belief that the Code could help improve the effectiveness of NGO programming, and would lead to more sustainable development. One respondent said that the Code would “improve civil society’s contribution to or involvement in development.”

Not certain whether Code is necessary to ensure NGOs are transparent and accountable

Donors

The eight donor respondents expressed uncertainty about whether the Code is necessary to ensure greater transparency and accountability said that inadequate

enforcement and language of the Code might act as obstacles to ensuring that this occurs. One respondent said that there is a “huge discrepancy between principles enshrined in the Code and reality on the ground in Cambodia,” implying that the Code might not be useful because its standards are unrealistic. Another respondent said that while “many codes sound good,” their language is often too vague, lacking specific definitions of terms such as “high degree of transparency,” or that they are often “not seriously enforced.” Several respondents cited NGO commitment to complying with the Code as a necessary factor in ensuring transparency and accountability; simply signing it does not guarantee compliance without an enforcement mechanism in place. One respondent reported that the Code needs to “capture more about Governance issues,” while another said that it “needs more practical information and explanations to apply and follow it.”

Community Members

One respondent reported, “in case NGOs have their own code, they do not need to follow this code.”

As a donor agency, do you think NGOs that have been certified as compliant with the Code have more credibility than NGOs that are not certified?

	Donor	Government
Yes	17	17
No	0	0
Not Certain	4	3

The Cambodian Government is drafting its own NGO law. As this law will be in effect in the future, do you think the NGO GPP code is necessary, or do you think it will be redundant?

	Donor	Government
Necessary	17	13
Redundant	1	2
Not certain	3	4
No response		1

Why or why not?

Code is necessary despite Government Law, not redundant

Donors

About half of the respondents who reported that the Code is necessary despite the Government law that is expected to be in effect in the future said that the NGO Code could complement a law that would be likely to be less specific than the Code. One respondent expressed doubt that the Law would ever come into force, and that the Code is necessary due to this possibility. A few respondents reported that the Code is necessary because the Law would not address ethical issues and that the “Code is about moral accountability and probably covers more areas,” and that the Code is a way to establish minimum standards, and that it could “be an entry point to discussions about the law.”

Government

Slightly more than half of respondents reported that the Code is necessary because it is likely more specific than the Law is, and does not serve the same purpose that the Law does. Several respondents said that the Law is a “must” violation of it is punishable, whereas the Code is merely a guideline, but is important because it has been developed in consultation with NGOs. Other respondents said that the Code can serve to complement the Law, and can be useful despite the existence of an NGO Law.

Not certain whether the Code is necessary despite Government Law

Donors

Several respondents who reported that they were not certain whether the Code would be necessary with the Law in force expressed uncertainties about the Law, saying that they were not certain that it could be enforced, and were not sure that NGOs would be made aware of the existence of the law. Six respondents reported that they could not reach a conclusion about this because they lacked sufficient understanding of the Code or the Law to do so. One respondent said, “It depends on what the new Law will look like. It is important that it is drafted in consultation with Civil Society, there should be no hidden agendas.”

Government

All respondents who reported that they were not certain whether the Code would be necessary said they were unsure of this because they were unfamiliar with the content of Law, and so could not reach a conclusion about this.

Not necessary, Code is Redundant

Government

The respondent who reported that the Code would be redundant to the Law said simply, “it is not necessary because the assembly had approved sufficient laws and these laws were agreed by the king.”

NGOs that volunteer to comply with the Code would be required to apply the standards within. If this set of standards were the same or similar to the standards that you require of your NGO partners, would this be helpful to you?

Donors

Yes	No	Not certain	No response
14	0	4	3

Why or why not?

Would be helpful

About half of the respondents replied that the Code could be used as one standard that donors could refer to when making funding decisions; many standards in the Code are standards that donors require their partners meet, so their compliance with the code would provide additional assurance to donors. One respondent reported, “The Code allows for a sector-wide understanding of the principles and procedures that should

govern our activities. This gives a clear benchmark toward which all NGOs should aim, and allows a prioritization of capacity building interventions.” Two respondents said that the Code would encourage NGOs to behave consistently, while another said that it would level the “playing field” by requiring NGOs that had agreed to comply with the Code to adhere to the same standards of behavior.

Not certain that it would be helpful

Respondents who said that they were uncertain whether the Code would be helpful reported that its helpfulness would depend on the extent to which NGOs are informed of the Code, and that its helpfulness would depend on the Code itself. One respondent said that the Code would not be helpful to donors if its standards were higher than those of a particular donor were, but that this could serve as an “example” to the donor if the NGO applied a “higher level” of human resources policy or procedure as a result of remaining in compliance with the Code.

If an NGO working in your community was following these standards (in the Code), what would that mean to you?

Community Members

Increased Credibility and Trust

One quarter of respondents reported that they would be more likely to trust an NGO that was following standards enshrined in the Code, or that complying with the Code would increase the NGO’s credibility.

Improved Implementation

Slightly more than half of respondents said that compliance with the Code would mean that the NGO could improve its implementation and achieve its goals. One respondent said that compliance would results in “good communication between the community, NGOs, and the Government,” while a few said that community members would be more likely to want to participate in NGO activities if it were code compliant. One respondent said, “If an NGO follows these standards I will allow them to continue their activities,” leading the reader to wonder what this person would do if the NGO were not Code compliant.

Additional Responses

Remaining respondents reported simply that the Code is ‘good,’ and that they would be ‘happy’ if NGOs followed it.

As a donor agency, would you be more likely to approve funding for an NGO that has been certified as a Code compliant organization?

Yes	No	Not Certain
19	1	4

Why or why not?

Donors who would be more likely to fund Code compliant NGOs

About half of respondents who replied that they would be more likely to approve funding for NGOs that had been certified as Code compliant cited increased credibility of and

trust for the organization as major reasons for this. One respondent said that compliance with the Code “could be considered as a good single measurement to prove the NGO’s good track record and sound management practices,” while another donor reported that compliance would help them “narrow down” the field of NGOs to consider for funding. One respondent expressed the concern that society might be “divided between small organizations without possibility to build the capacity required to meet these standards and big, professional organizations that generate all the funding,” and that this should be prevented from happening. Another donor said that if they were required to make a decision about which of two similar organizations to fund they would be more likely to fund the Code compliant organization. However, they reported that they would not make a decision based on compliance for organizations in their infancy.

Donors that are not certain whether they would be more likely to fund Code compliant NGOs

Several respondents who reported that they were uncertain about whether they would be more likely to fund Code compliant NGOs expressed the need to see how effective Code enforcement mechanisms are, and how NGOs that apply the principles of the code differ from those that do not. Two respondents said that non-compliance does not automatically mean that the NGO does not have “credit,” and that NGOs that are not aware of the Code might still apply its principles.

Would you prefer that an NGO working in your community follow the Code or do you think it does not matter whether they follow it?

Community Members

Prefer they follow Code	19
Doesn't matter if they follow or not	0
Not certain	1

Why does it matter?

About half of the respondent said that following the Code would guarantee the good performance of NGOs, that they would be more transparent, and that following the Code would help NGOs implement what they have ‘promised.’ One respondent reported that the Code could actually increase equity in villages, while another said that the Code could reduce conflicts within NGOs. One respondent expressed a belief that complying with the Code could improve NGO cooperation with target communities.

Analysis

While responses show a high level of support for the Code among all three groups, Government and Community interviewees are not aware of the new Code, most likely because efforts to disseminate it among the broader community have not begun in earnest. Almost all donor interviewees are aware of the existence of the new Code, although they have the highest number of respondents who show some skepticism of it. All groups, however, express belief in the idea that NGOs that sign the Code are more credible or trustworthy than those that do not, though many respondents expressed concern about the difficulty of enforcing it.

These results indicate that the public believes there is a need for the Code; some interviewees even expressed open distrust for NGOs. While enforcing the Code would be very challenging, as one donor explained, the Code is “a step forward.” By simply

signing the Code, NGOs are at least publicly endorsing a commitment to integrity. This has the overall effect of fostering the expectation that organizations and institutions serving the public should be transparent and accountable.

**Annex 1:
Survey Questionnaire for Target Population on NGO Accountability and the Code of Ethical Principles and Minimum Standards for NGOs in Cambodia**

Interview Details		
Interview Date:		
Interviewer Name:		
Interview Location		
Village:		
Commune:		
District:		
Province:		
Interviewee Position:		
IMPORTANT NOTE: Please remember to look at your watch when you begin so that you can record the amount of time it takes to complete the interview.		
GPP Survey Questionnaire: Target Community Members		
Please read the following to the interviewee <u>before</u> beginning the interview.		
<p>Introduction: Thank you for taking the time to participate in this survey, please be aware that the purpose of this survey is to understand your true opinion on and understanding about this issue, and that this is <u>not</u> a test of your knowledge.</p> <p>The purpose of this survey is to understand your opinion toward the <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i>, which is a set of guidelines, or standards, of good organizational practice. NGOs that agree to follow these standards would be checked for compliance.</p> <p>Please be aware that your answers to these questions will be held in strict confidence, and will not be revealed to any other parties. Again, this is not a test of any kind; it is simply an effort to understand your opinion on this issue. Your response will not be judged in any way.</p>		
Questions on Accountability and Transparency		
1	What does the term ‘accountability’ mean to you?	Not certain → Read definition
NGO GPP definition of ‘accountability’:		
1) The capacity to be responsible for/explain one's actions. (2) As a representative of an organization, to be responsible for/explain either individual actions or the actions of the organization.		
2	What does it mean for an NGO to be accountable to the people it serves?	

	(Please read the following example only if the interviewee is unable to answer the question on their own). <i>Example: If the NGO does not conduct their activities in the way that they told the community they would, they should explain why.</i>		
3	What does the term ‘transparency’ mean to you?	Not certain→ definition	Read
NGO GPP definition of ‘transparency’: Sharing information and acting in an open manner.			
4	What does it mean for an NGO to be transparent? (Please read the following examples only if the interviewee is unable to answer the question on their own). <i>Examples:</i> 1. <i>The NGO tells community members why it is serving them and/or what it hopes to achieve through this service.</i> 2. <i>The NGO tells community members about its activities.</i>		
5	What kind of information should an NGO share with communities that they serve?		
<i>Questions to assess awareness of and position on Code</i>			
Explanation of the Code of Ethical Principles and Minimum Standards for NGOs in Cambodia: The Code and Standards were developed by a Working Group of NGO leaders in Cambodia. NGO GPP facilitated this process. There were two large meetings to consult with 250 NGOs to get their feedback on the draft NGO code and standards. The <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i> aims to provide helpful guidelines for NGOs to know and understand what good organizational practices are, and how to apply them to their organisations. It is a voluntary Code, NGOs can choose to follow it or not. Those NGOs that choose to follow the Code and Standards will be making a strong statement about their commitment to improving their accountability and transparency to their stakeholders.			
6	Have you ever heard of the <u>new Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</u>?	Yes No Not certain	

7	How did you hear about the code?	NGO CCC Other	→
7A	If the interviewee heard it from another source, please ask them to describe the source:		
8	Do you think the <i>Code</i> is necessary in order to make sure NGOs are transparent and accountable? (Or do you think NGOs would do this on their own?)	YES (necessary) NO (not necessary) Don't know	→ 9
8A	Why do you think it is necessary?		
8B	Why do you think it is not necessary?		
Questions to assess of level of support for a voluntary NGO self-regulation system involving certification and a compliance mechanism (based on compliance with the new Code).			
9	If an NGO working in your community were following these standards, what would that mean to you?		
10	Would you prefer that an NGO working in your community follow the Code or do you think it doesn't matter whether they follow the Code or not?	Prefer they follow Doesn't matter Not certain	→ End
10A	Why does it matter/why doesn't it matter?		
Interviewer's Comments			
Interview completed in _____ minutes/hours			

**Annex 2:
Survey Questionnaire for Government on NGO Accountability and the Code of Ethical Principles and Minimum Standards for NGOs in Cambodia**

Interview Details							
Interview Date:							
Interviewee Position:							
<p>Introduction: Thank you for taking the time to participate in this survey, please be aware that the purpose of this survey is to understand your opinion on and understanding about this issue, and that this is <u>not</u> a test of your knowledge.</p> <p>The purpose of this survey is to understand your opinion toward the <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i>, which is a set of guidelines, or standards, of good organizational practice. NGOs that agree to follow these standards would be checked for compliance.</p> <p>Please be aware that your answers to these questions will be held in strict confidence, and will not be revealed to any other parties. Again, this is not a test of any kind, but just an attempt to understand your opinion on this issue. Your response will not be judged in any way.</p>							
1	What does the term 'accountability' mean to you?						
2	What does it mean for an NGO to be accountable to the Government?						
3	What does the term 'transparency' mean to you?						
4	What does it mean for an NGO to be transparent to the Government?						
5	<table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">Do you think the Government should have the right to solicit information from any NGO about its finances and programming activities?</td> <td style="width: 20%;">Yes</td> </tr> <tr> <td></td> <td>No</td> </tr> <tr> <td></td> <td>Not certain</td> </tr> </table>	Do you think the Government should have the right to solicit information from any NGO about its finances and programming activities?	Yes		No		Not certain
Do you think the Government should have the right to solicit information from any NGO about its finances and programming activities?	Yes						
	No						
	Not certain						
6	What kind of information should an NGO share with the Government?						

Explanation of the *Code of Ethical Principles and Minimum Standards for NGOs in Cambodia* :

The Code and Standards were developed by a Working Group of NGO leaders in Cambodia. NGO GPP facilitated this process. There were two large meetings to consult with 250 NGOs to get their feedback on the draft NGO code and standards.

The *Code of Ethical Principles and Minimum Standards for NGOs in Cambodia* aims to provide helpful guidelines for NGOs to know and understand what good organizational practices are, and how to apply them to their organisations.

It is a voluntary Code, NGOs can choose to follow it or not. Those NGOs that choose to follow the Code and Standards will be making a strong statement about their commitment to improving their accountability and transparency to their stakeholders.

7	Have you ever heard of the new <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i> ?	Yes No Not certain
8	How did you hear about the code?	Donor Agency CCC Other
8A	If you heard about the Code from another source, please describe the source:	
9	Do you think the Code is necessary in order to make sure NGOs are transparent and accountable, or do you think they would be able to do this on their own?	Necessary Not necessary Not certain
9A	Why do you think it is necessary?	
9B	Why do you think it is not necessary?	
10	Do you think NGOs that have been certified as compliant with the Code have more credibility than NGOs that are not certified?	Yes No Not certain

10A	Why or why not?	
11	The Cambodian government is drafting its own NGO law. As this law will be in effect in the future, do you think the NGO GPP Code is necessary, or do you think it would be redundant?	Necessary Redundant Not certain
11A	Why or why not?	

**Annex 3:
Survey Questionnaire for Donor on NGO Accountability and the Code of Ethical Principles and Minimum Standards for NGOs in Cambodia**

Interview Details	
Date:	
Interviewee Position:	
<p>Introduction: Thank you for taking the time to participate in this survey, please be aware that the purpose of this survey is to understand your opinion on and understanding about the issues of NGO accountability, and that this is <u>not</u> a test of your knowledge.</p> <p>The purpose of this survey is to understand your awareness of/opinion toward the new <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i>, which is a set of guidelines, or standards, of good organisational practice. NGOs that agree to follow these standards would be checked for compliance.</p> <p>Please be aware that your answers to these questions will be held in strict confidence, and will not be revealed to any other parties. Your response will not be judged in any way.</p> <p>Where there are multiple choice answers below, please circle one answer.</p>	
1	What does the term 'accountability' mean to you?
2	What does it mean for an NGO to be accountable to Donors?
3	What does it mean for a Donor to be accountable to an NGO partner?
4	What does the term 'transparency' mean to you?
5	What does it mean for an NGO to be transparent to Donors?
6	What does it mean for a Donor to be transparent to an NGO partner?

7	<p>a) What kind of information should an NGO share with donors?</p> <p>b) Does this information ensure accountability and transparency?</p>	
<p>Explanation of the <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i> :</p> <p>The Code and Standards were developed by a Working Group of NGO leaders in Cambodia. NGO GPP facilitated this process. There were two large meetings to consult with 250 NGOs to get their feedback on the draft NGO code and standards.</p> <p>The <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i> aims to provide helpful guidelines for NGOs to know and understand what good organizational practices are, and how to apply them to their organisations.</p> <p>It is a voluntary Code, NGOs can choose to follow it or not. Those NGOs that choose to follow the Code and Standards will be making a strong statement about their commitment to improving their accountability and transparency to their stakeholders.</p>		
8	Have you ever heard of the new <i>Code of Ethical Principles and Minimum Standards for NGOs in Cambodia</i> ?	Yes No Not certain
9	How did you hear about the Code?	Other donor agency CCC Other
9A	If you heard it from another source, please describe the source:	
10	a) Do you think the Code is necessary in order to make sure NGOs are transparent and accountable?	Necessary Not necessary Not certain
10A	Why or why not?	

11	As a donor agency, do you think NGOs that have been certified as compliant with the Code have more credibility than NGOs that are not certified?	Yes No Not certain
11A	Why or why not?	
12	The Cambodian government is drafting its own NGO law. As this law will be in effect in the future, do you think the NGO GPP Code is necessary, or do you think it would be redundant?	Necessary Redundant Not certain
12A	Why or why not?	
13	NGOs that volunteer to comply with the <i>Code</i> would be required to apply the standards within. If this set of standards were the same or similar to the standards that you require of your NGO partners, would this be helpful to you?	Yes No Not certain
13A	Why or why not?	
14	As a donor agency, would you be more likely to approve funding for an NGO that has been certified as a Code compliant organisation?	Yes No Not certain
14A	Why or why not?	

**Annex 4:
List of Interviews with Government Officials**

No.	Position	Department/Office	Ministry
1	Director	National Center for Disaster Management	Cambodian Red Cross
2	Director	NGO Aid Coordination Department	Council for Development of Cambodia (CDC)
3	Member of the Council of Jurists	Council of Jurists	Council of Ministers
4	Deputy Director	Civil Society NGO & Human Rights Affairs	
5	Deputy Director	Planning, Statistics & International Cooperation Department	Ministry of Agriculture, Forestry and Fisheries
6	Deputy Director	Non Formal Education (NFE)	Ministry of Education, Youth and Sport
7	Vice Chief	Planning & Fund Coordination Office	
8	Chief	National Aids Authority's PCS Unit	
9	Deputy Director	National Center for Health Promotion	Ministry of Health, NAA
10	Director	Planning Department	
11	Deputy Director	Small Scale Industry Department	Ministry of Industry, Energy & Mines
12	Director	International Relation Department	Ministry of Planning
13	Director	Rural Health Care Department	Ministry of Rural Development
14	Director	International Cooperation Department	Ministry of Social Affairs, Veterans & Youth Rehabilitation
15	Chief	Planning Department	Ministry of Water Resources & Meteorology
16	Director	Gender Equality Department	Ministry of Women Affairs
17	Officer		
18	Deputy Director	Department of Admin & Politic	Ministry of Interior
19	Deputy Director		
20	Deputy Director	Department of Cooperation	Ministry of Labor and vocational training
21	Deputy Director	Department of Nature Conservation & Protection	Ministry of Environment

**Annex 5:
List of Interviews with Target Population**

No.	Position	Commune	City/Province
1	Village chief	Svay Chrum	Kompong Chhnang
2	Commune Council (CC) member (PBC)		
3	CC chief		
4	Community chief	Khmouj	Phnom Penh
5	1 st CC vice chief		
6	Village chief	Ptes Prey	Pursat
7	1 st CC vice chief		
8	CC member	Thnoat Chum	
9	CC chief	Thnoat Chum	
10	Village vice chief	O' Ambil	Banteay Meanchey
11	CC chief		
12	1 st CC vice chief		
13	Village chief	Chamkar Somroung	Battambang
14	CC chief	Vour Sor	Kampong Speu
15	CC chief	Sopor Tey	
16	CC chief	Sdok	
17	CC chief	Chungruk	
18	1 st CC vice chief	Veal Sbov	
19	2 nd CC vice chief	Kbal Khos	Kandal
20	CC member	Banteay Deak	

**Annex 6:
List of Interviews with Donors**

No.	Name	Position
1	AAI	Policy Officer
2	ADB	Project Officer
3	Care	Country Director
4	CCO CIDA	Director
5	Concern	Program Advisor
6	Danina	Consultant & Senior Project Officer
7	DCA	Program Manager
8	E&D	Representative
9	Forum Syd	Regional Director
10	French embassy	Chargée de Mission
11	GAA	Regional Program Assistant
12	JICA	Aid Coordination Advisor
13	JVC	Country Director
14	Khana	Executive Director
15	Oxfam America	Regional Director
16	SCN	Admin Manager
17	AusAID	Senior Project Officer
18	DFID	Social Development Advisor
19	UNDP	Governance Specialist
20	UNFPA	Assistant Representative
21	World Bank	Lead Social Development Specialist