Cambodia

Doing Good Index 2026

Aligning Systems to Strengthen Asia's Social Sectors

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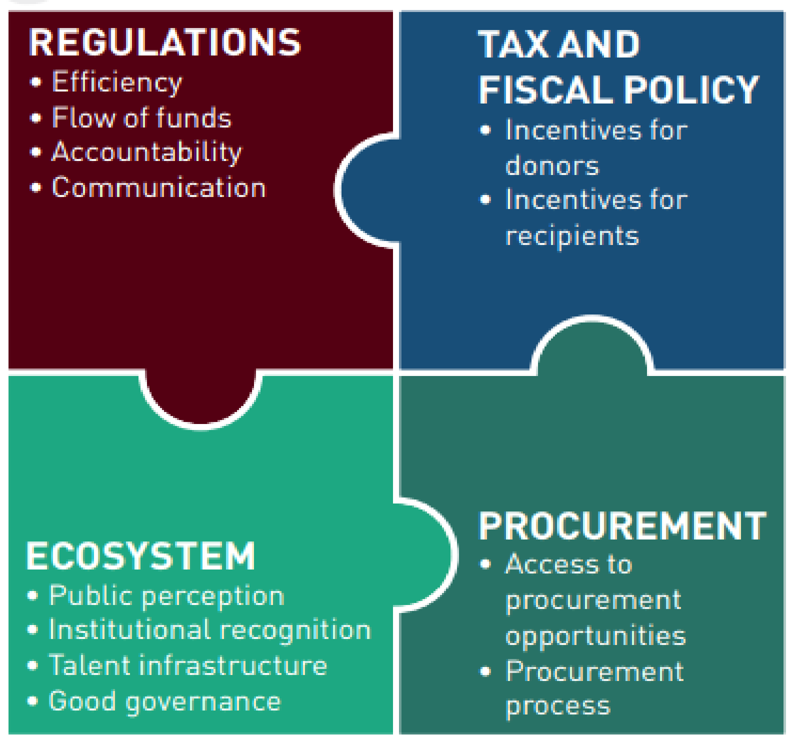
Annelotte Walsh
Director of Research, Centre for Asian Philanthropy and Society (CAPS)

Measuring the environment for doing good

Four interdependent pillars



Social sector insights

- 2026 theme: SDGs
- Funding
- Technology
- Mongolia profile

Doing Good Index 2026

17 economies

2,166 SDOs

250+ questions

132 Experts

Cambodia

Partner:

Cooperation Committee for Cambodia
Comité de Coopération Pour le Cambodge

The NGO Forum on Cambodia

119 SDOs surveyed
10 experts consulted

SDOs: Social Delivery Organizations, organizations that deliver products and/or services to address a societal need.

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Doing Good Index 2026: Economy performance

Doing Good Index: five clusters*^

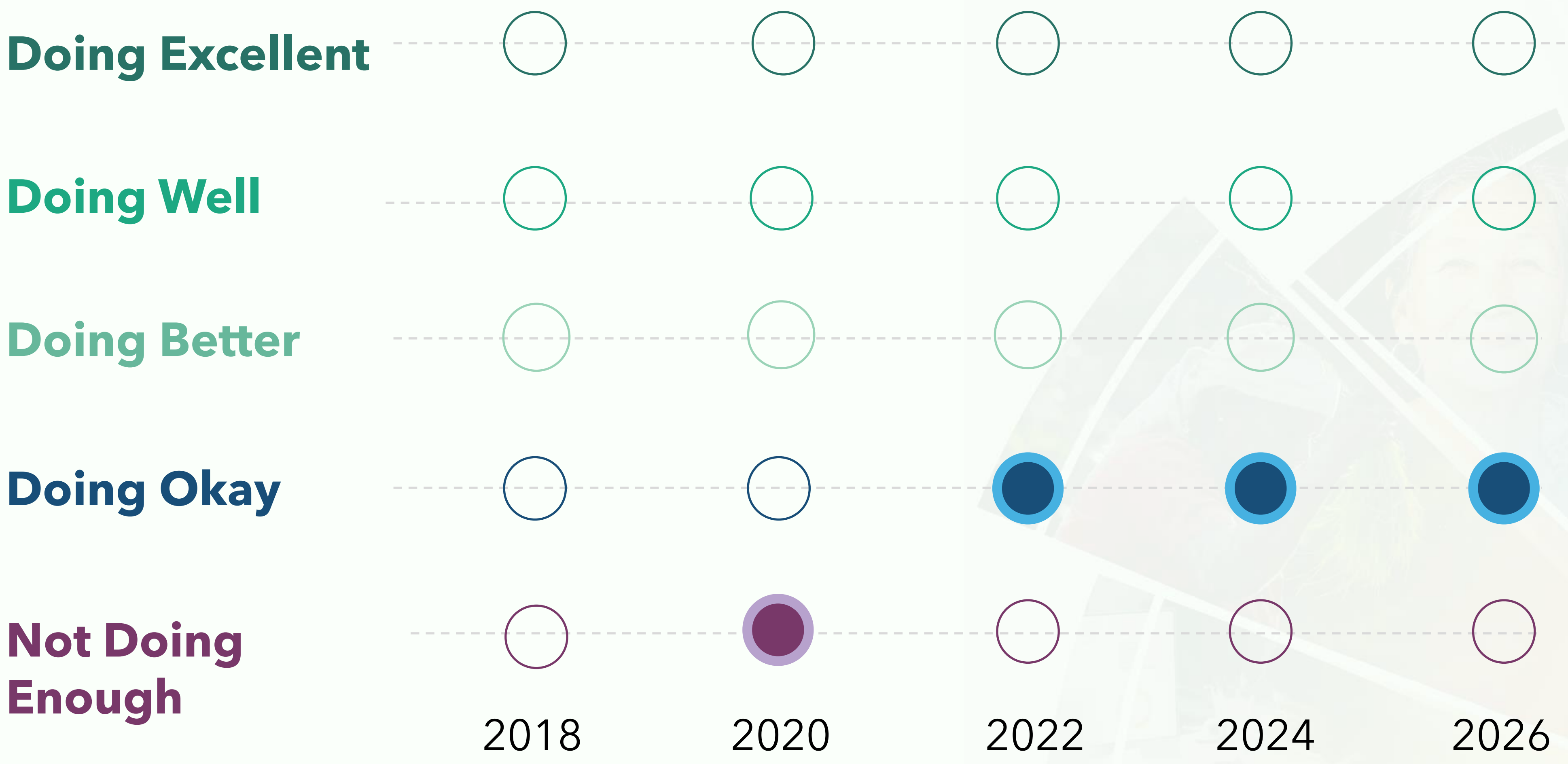
NOT DOING ENOUGH	DOING OKAY	DOING BETTER	DOING WELL	DOING EXCELLENT
— Bangladesh	— Cambodia	— Chinese Mainland	— Chinese Taipei	▲ Singapore
▼ Nepal	— India	— Hong Kong SAR		
▼ Pakistan	— Indonesia	— Japan		
	▼ Malaysia	— Korea		
	— Sri Lanka	— Philippines		
	— Thailand			
	— Viet Nam			

▲ ▼ — indicates movement between clusters 2026 vs 2024

*Economies in each cluster are arranged alphabetically.

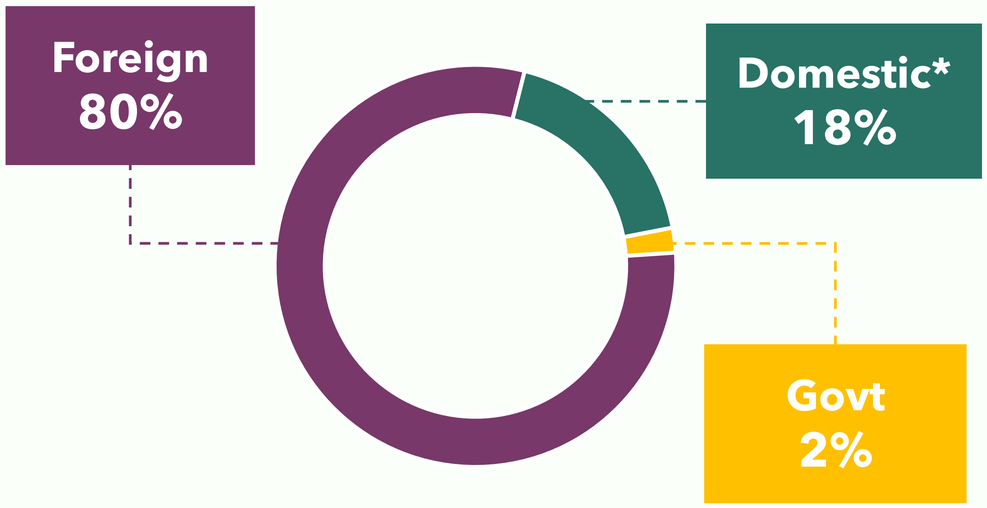
^"Hong Kong SAR" and "Korea" refer to the Hong Kong Special Administrative Region, China; and the Republic of Korea.

Cambodia remains "Doing Okay"



Funding picture: Heavy reliance on foreign funding

Proportion of SDO budget by funding source



93% receive foreign funding (Asia: 45%)

75% report a decline in foreign funding (highest in Asia)

73% expect to rely most on foreign funding over the next two years

* Domestic funding here includes donations from individuals, families, foundations, companies and earned income.

Domestic giving has room to grow

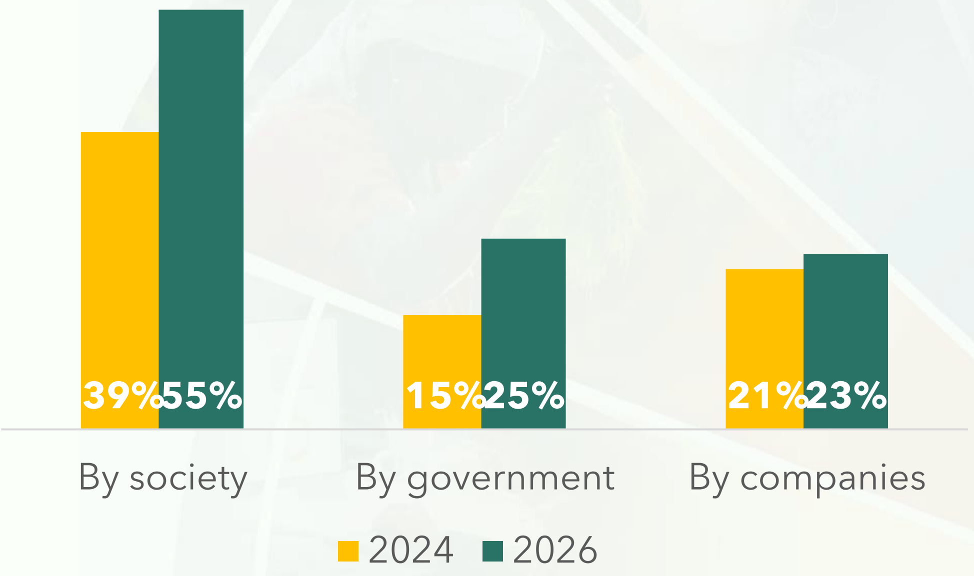
88% say the level of giving by local individuals, families and foundations is low

Top 2 reasons cited:

- Lack of **resources** to donate
- Preference to give directly to **beneficiaries**

74% believe a "Giving Day" would help boost giving

Improved sense of trust



% of SDOs feeling trusted

Policy environment: Mixed message

Relatively quick registration process

1 clearance required
(Asia: 2)

45 days to register
(Asia: 91)

But rules are difficult to navigate

65% SDOs that find laws **difficult** to understand
(Asia: 56%)

57% of SDOs believe laws are generally **enforced**
(Asia: 62%)

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Tax incentives: Important but underutilized

Tax incentives for charitable donations^

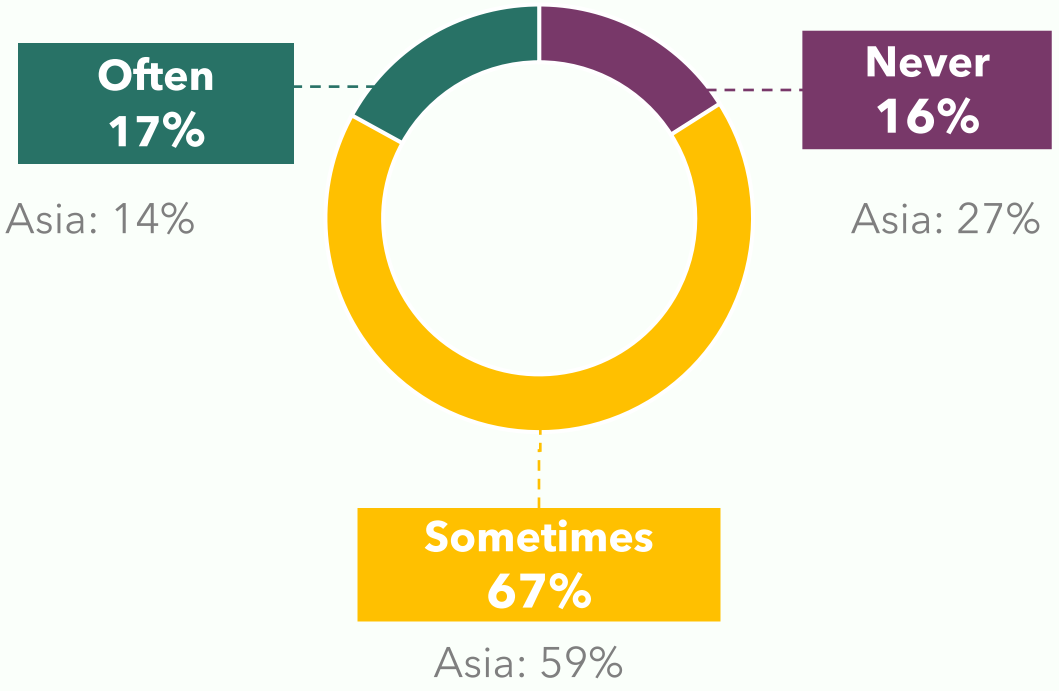
	For individuals		For corporations	
Economy	Rate	Limit*	Rate	Limit*
Bangladesh	15%	3%	10%	20%
Cambodia	0%	0%	100%	5%
Chinese Mainland	100%	30%	100%	12%
Hong Kong SAR	100%	35%	100%	35%
India	50%	10%	50%	10%
Indonesia	100%	5%	100%	5%
Japan	#	25%	(Capital x 0.25% + Income x 2.5%)/4	
Korea	15%	30%	100%	10%
Malaysia	100%	10%	100%	10%
Nepal	100%	5%	100%	5%
Pakistan	100%	30%	100%	20%
Philippines	100%	10%	100%	5%
Singapore	250%	100%	250%	100%
Sri Lanka	100%	33%	100%	20%
Chinese Taipei	100%	20%	100%	10%
Thailand	100%	10%	100%	2%
Viet Nam	100%	100%	100%	100%

^ Eligibility of incentives depends on the nature of the recipient organization as prescribed by each economy.
* Depending on the economy, the limit may act as a percentage of taxable income, tax payable or of the amount donated.
# (Total donation - ¥2,000) x 40%

86% believe tax incentives are important for **encouraging individuals to donate**

Government engagement

SDO engagement with government



SDOs say government can best support them by:

- ❑ Making it easier to receive **foreign funding**
- ❑ Offering **tax relief**
- ❑ Providing direct **funding**
- ❑ Easing **regulatory burden**

Government funding: Difficult to access

Grants

18% receive government grants (Asia: 43%)

2% Proportion of grant funding in SDO budget (Asia: 11%)

81% find it difficult to win government grants

Procurement

10% receive government procurement contracts (Asia: 28%)

<1% Proportion of procurement funding in SDO budget (Asia: 6%)

80% find it difficult to win procurement contracts

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Corporate engagement: Underutilized

18% collaborate with corporates (Asia: 48%)

30% receive corporate funding (Asia: 57%)

5% proportion of corporate funding in an SDO's budget (Asia: 15%)

56% host corporate volunteers (Asia: 62%)

SDOs say companies can best support them by:

- ❑ Providing direct **funding**
- ❑ Offering **guidance**
- ❑ Donating **products**
- ❑ Lending **expertise**/technical assistance

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Technology: Strong uptake, but persistent gaps

SDOs have increased their use of digital technologies

▲ **63%** Services offered online

▲ **67%** Use of technology in day-to-day operations

▲ **76%** Use of social media to promote/disseminate work

10% use AI regularly

Top challenges to adopting digital technologies

- Lack of staff skills
- Lack of funding
- Lack of awareness of available tools

50% have a cybersecurity plan

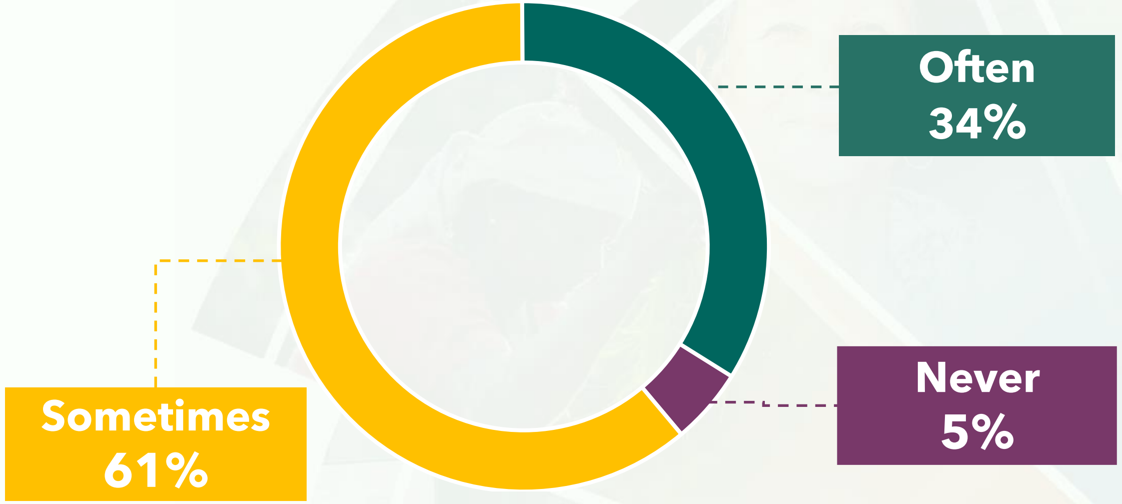
The talent challenge

69% Find it difficult to **recruit staff**

74% Find it difficult to **retain staff**

65% Find it difficult to **find volunteers**

Donor support for capacity building



How can Cambodia "Do Better"?

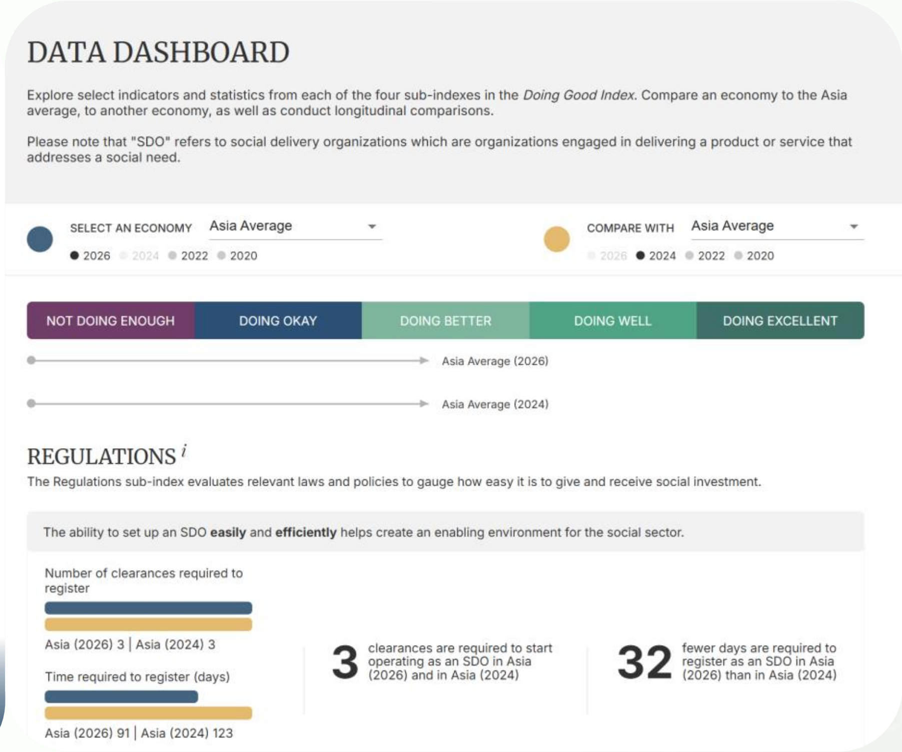
Diversify funding base beyond foreign donors

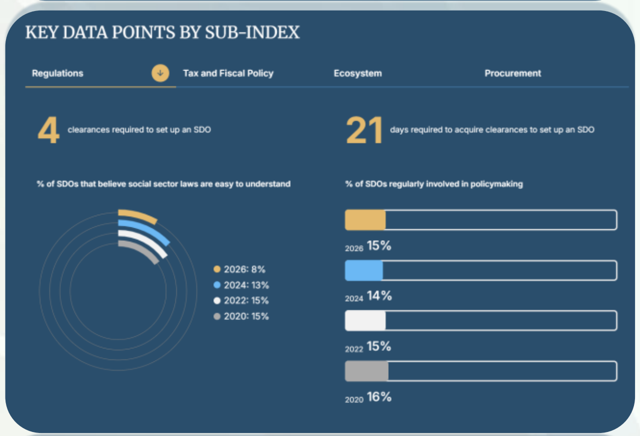
Simplify policy around laws, tax incentives and public funding

Deepen cross-sector partnership, especially with companies

Invest in digital technology and talent capacity

Explore the Doing Good Index microsite





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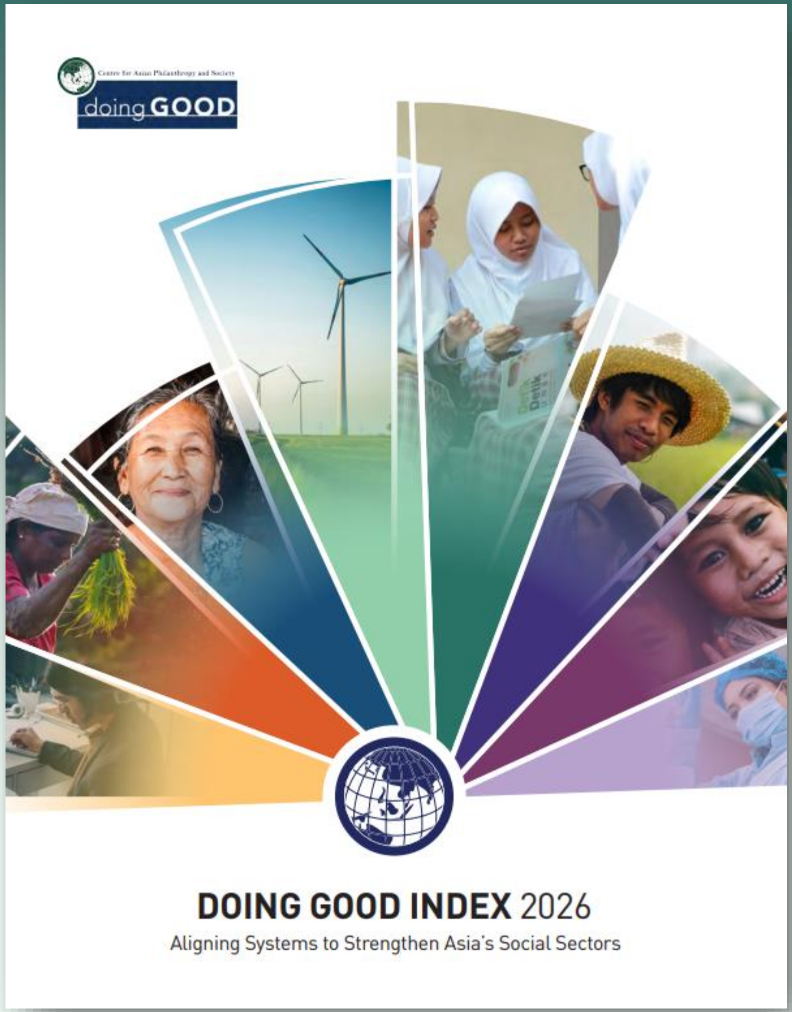

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DGI Microsite