



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

Survey Report

Impacts of COVID-19 on CSOs

in Cambodia

Cooperation Committee for Cambodia

May 2021

CONTENTS

ACRONYMS	iii
ACKNOWLEDGEMENT	iv
FOREWORD	v
EXECUTIVE SUMMARY	vi
1. INTRODUCTION	1
2. OBJECTIVES	2
3. METHODOLOGY	2
4. KEY FINDINGS FROM THE SURVEY	3
4.1. Respondent’s Profiles	3
4.1.1. Organizational types and respondent’s hierarchies	3
4.1.2. Types of beneficiaries of organization.....	4
4.1.3. Working sectors	4
4.1.4. Target areas of program activities.....	5
4.2. Impacts of COVID-19 on CSOs	6
4.2.1. Level of affected caused by COVID-19.....	6
4.2.2. Common challenges for CSOs	9
4.2.3. More comprehensive explanation of affection raised by CSOs.....	9
4.2.4. Other information and challenges involve with taxation.....	12
4.3. Actions Response to COVID-19	14
4.4. Dealing Plan if COVID-19 Continue Over Three Months or Longer	15
4.5. Emerging Needs of Target Group/Beneficiaries from COVID-19	16
4.6. Collective Response for CSOs to Address COVID-19 Issues	17
5. COMMENTS AND SUGGESTIONS	19
5.1. For CCC	19
5.2. For Donors and Funding Partners	20
5.3. For Government	21
APPENDIX 1: QUESTIONNAIRE FOR THE SURVEY	22



ACRONYMS

AAL	Accounting and Auditing Law
CBOs	Community Based Organizations
CCC	Cooperation Committee for Cambodia
CDC	Centers for Disease Control and Prevention
CSOs	Civil Society Organizations
COVID-19	Corona Virus Disease 2019 (Covid-19)
DRR	Disaster Risk Reduction
DNGOs	Domestic/Local Non-Governmental Organizations
FNGOs	Foreign Non-Governmental Organizations
GDT	General Department of Taxation
IEC	Information, Education and Communication
LGBTIQ	Lesbian, Gay, Bi-sexual, Transgender, Intersex, Queer/Questioning
MFI	Micro Finance Institute
MoH	Ministry of Health
MoI	Ministry of Interior
N/A	Not Applicable/Not Answer
NRM	Natural Resource Management
NSSF	National Social Security Fund
TIN	Taxation Identification Number
ToT	Training of Trainer
UN	United Nations
VAT	Valuable Add Tax
WHO	World Health Organization



ACKNOWLEDGEMENT

Cooperation Committee for Cambodia (CCC) would express our sincere thanks to CCC members and non-members, provincial NGO networks, community-based organizations, and other CSO stakeholders for spending their valuable time to complete the survey.

Thanks also for CCC colleagues in providing inputs into the survey form. With specific thanks extended to Ms. Sin Putheary, Executive Director of CCC and other SMT members who initiated this survey and provided valuable comments on the content of the study and the final result report. Giving special appreciation to Mr. Chen Sochoeun for preparing the report. Other thanks conveyed to Mr. Ry Sovanna for developing part of survey on taxation section, Ms. Chan Somaly and Mr. Sorn Bunthoeun for supporting in data collection, and Ms. Luy Theary for the compilation on certain open answers and review the online survey form. We would also appreciate comments from all our colleagues, members, and partners on the preliminary results.

Last but not least, CCC would thank everyone for their engaging in this survey process, and we do expect that this would be one of the key documents for CCC, members and other partners to better understand about the current situation of COVID-19, that impacts on CSO program, organization, and beneficiaries. This could also contribute to better program interventions.



FOREWORD

With the context of COVID-19 community outbreak leading to the lockdown of Phnom Penh, the Cooperation Committee for Cambodia (CCC), as membership-based organization, has developed this quick survey among 128 NGOs aiming to determine the impacts of COVID-19 pandemic on CSOs.

The survey defines action responded by CSOs who are facing the challenges caused by COVID-19 and brings forward the proposed solutions responding to the impacts.

The survey is the joint collective efforts of CCC members, civil society, Development partners, and individual who do care about the matters that really impact the livelihood of the community. At circumstances, the single program implementation is not applicable comparing to joint interventions of action.

To be brief, the survey result illustrates that all stakeholders should be reprioritized the interventions, and be ready for the long term impacts of COVID-19 on every aspect of life. At the same time, it opens up the opportunity for CSO to remote work revolution, and exploring more resiliency method to adopt.

Ms. SIN Putheary,

Executive Director of CCC

May 2021



EXECUTIVE SUMMARY

CCC conducted this survey during the outbreak of COVID-19 pandemic, and imposed more restrictions, i.e. lockdown on certain areas. The study aims to learn about the impacts of COVID-19 on CSOs, and their response to the challenges, as well as seeking recommendations/suggestions for CSOs' collective efforts, and other specific stakeholders. The survey form was shared to CCC members, provincial NGO networks, CBOs, and other partners who are working related to CSOs, which resulted in 128 organizations responding who are working on diverse sectors in the whole Cambodia.

The survey result indicates significant impacts to the work and plan of both program and organization as well as their beneficiaries. For program and beneficiaries, more or less all were affected by COVID-19 pandemic which started from level 2 of little affected until level 5 as the most affected, which the top affected at level four of over thirty percent. Nevertheless, the operation sector has been little lower affected in this comparison. The most common challenges are **Unable to do most activities as plan (78%)**, followed by a similar number (**77%**) for **Restriction and rejection** and **Safety and security of staff**, and **Less funding**, and **Legal compliance** respectively. Furthermore, learning related constraints from taxation in relevant to e-filing is comparable of nearly fifty percent between “having face” and “not having face” with those challenges.

In response to the pandemic, certain actions have been done for staff, donors, beneficiaries, and other stakeholders. Among those there are 90% have **Promoted healthy and safety practices for staff**. With 80% have **Arrange staff with flexible work schedule**, 77% have **Kept inform donors and stakeholders about the change plan**, and 73% have **Establish communication mechanism**, and 56% have **Provided prevention and materials support to beneficiaries** and so on. CSOs also have response to different plans for dealing with operation, beneficiaries and donors if the outbreak continues longer.

Moreover, open answers to emerging needs of beneficiaries, comments and suggestions to CSOs' collective efforts, CCC, DP and Government are compiled and quantified. The most emerging beneficiary needs are urgent food packages, prevention and IEC materials, financial and psychological supports etc. Whilst suggestions to CSOs' collective efforts include raising from IEC materials and support, assistance package of food and prevention materials, keep collaboration and information among CSOs, release joint statements for call for more support on community needs and boosting for vaccination, and support for economic restoration after COVID-19, and so on. Finally, the comments and suggestions to specific key stakeholders are relevant and responded to the emerging needs of beneficiaries as well as challenges facing for CSOs and facing issues.



1. INTRODUCTION

The first case of Corona Virus Disease (COVID-19) was first detected in Cambodia on 27 January 2020. This pandemic had gradually increased of infected cases; and unfortunately, an unexpected case which entitle as 20 February Community Event have significant increased from day to day, which some days nearly a thousand case. As of 11 May 2021, the infected cases accumulative increased up to 20 223 (with 480 infected in a single day) and 131 totally dead. The serious spread had severely in Phnom Penh, Preah Sihanouk, Kandal and follow by other provinces, which then all provinces infected.

The spread cases have caused more concerns to all actors, and finally the government had decided to lockdown Phnom Penh, Takhmao of Kandal province and some other areas that seriously infected. Many other legal regulations, i.e. even law on state of emergency had been passed, many health prevention guide and administrative measurements, including curfew in the night time, and promptly updated various announcements in attempt to prevent from the spread of the virus. All these have caused impacts to government services, private sector, and all development fields in Cambodia, and including to CSO performance on their program and organizations as well as their beneficiary groups. The emerging demands of their beneficiaries and affected communities would occur from such difficult circumstance.

In this regard, the Cooperation Committee for Cambodia (CCC) as the longest and largest membership-based organization have initiated this survey and finally developing into this report. The contents within this report specifically identifies about key profiles of respondents, the action and impacts at program, operation, and organization levels their target beneficiaries. The report also contains information related taxation issue during outbreak of COVID-19, as well as seeking all suggestions/comments for CSO's collective response, CCC, donors/funding partners and government, and all of these could be turned into CSOs and other partners for their coping strategic and actions in response to the current challenges and dealing with all the issues. In addition, this documentation that could be used as a source of reference to inform for CSOs and other stakeholders what have been done by CSOs, what should be reprioritized for interventions, and what should be doing together address the current challenges and better prepare for the future.



2. OBJECTIVES

The research aims at exploring the impacts of COVID-19 on CSO program, organization and target beneficiaries, and intervention response to the challenges including information about taxation, as well as seeking recommendations/suggestions for collective efforts among CSOs, and other specific stakeholders to cope with both current issues and in a longer response strategy.

3. METHODOLOGY

This survey was conducted amid the serious spread of COVID-19 pandemic and have been lockdown certain areas, especially in Phnom Penh and Takhmao of Kandal province and also curfew in the night time, and blocked of the commonly crossing of provincial boundary. The designed questionnaires survey is prepared for both offline and online application with Google Form and sent to key contacts of CCC members and partners, provincial networks and CBO groups. Moreover, it is also shared on Facebook page of CCC, and other social media applications such as Telegram Group and Messenger Group including networks with the encourage partners to participate and help to share the survey. Follow up email and alert by those means communication channels also made until the closing date.

This survey data collection was made from end of late April to 11 May, 2021. As a result, there are 128 organizations participating responses in the survey. The survey form was developed with experiences from last year, redesigned with the consultation and comments from CCC colleagues, and then conduct peer testing to make sure it is properly work to the context of the study (*please see survey questionnaire in the appendix*). Some questions were developed with open answer in order to get diversity of responses and in getting some further qualitative data.

Finally, the data was analyzed with descriptive statistic, and recoding of open answers including general comments and suggestions in the last survey questionnaires which are further quantified to evaluate the more and the less responses. Some specific organizations who are working related to health sector had been consulted to get some more ideas, and the draft result have been presented to CCC members and other stakeholders; and from those the dispersed comments and all suggestions were compiled into the final report.



4. KEY FINDINGS FROM THE SURVEY

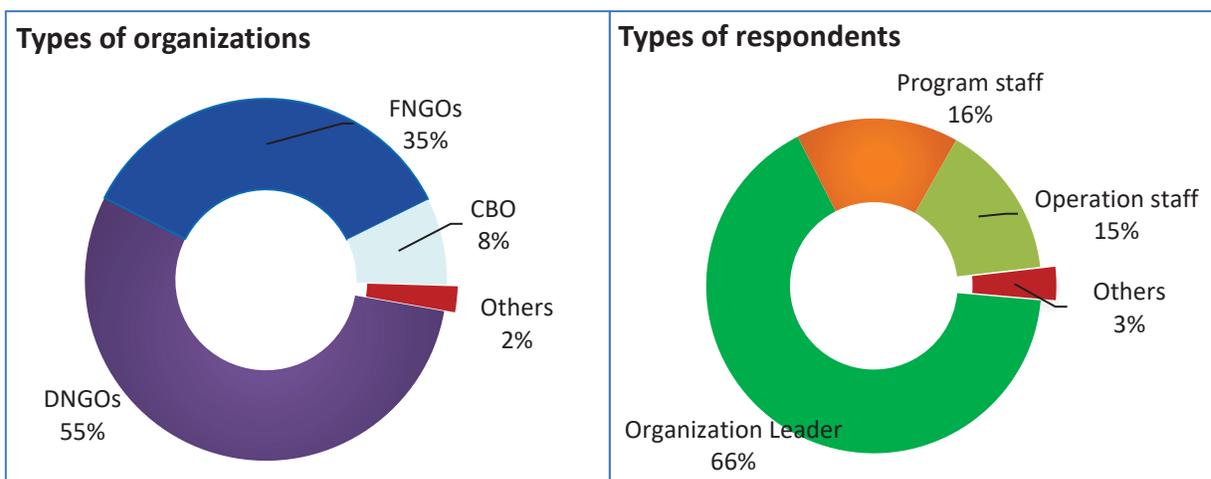
4.1. Respondent's Profiles

The below information is described the respondent's profile who participated in the survey. These key profiles were highlighted since organizational types, respondent's hierarchies (position), sector of work including having related work to social enterprise, types of beneficiaries, and the areas where their program are being implemented.

4.1.1. Organizational types and respondent's hierarchies

The result here had participated from 128 responded organizations and here refer to type of organization and their position. Among these there are majority of domestic NGOs/Associations (54.7%), which excluding of the eight percent of community-based organizations (CBOs), and follow by foreign NGOs/Associations (35.2%). The two percent of "Other category" refer to an international project working in partnership with government, consulting group working with CSOs, and UN network members.

Figure 4.1 Organizational types and 4.2. Respondent's hierarchies



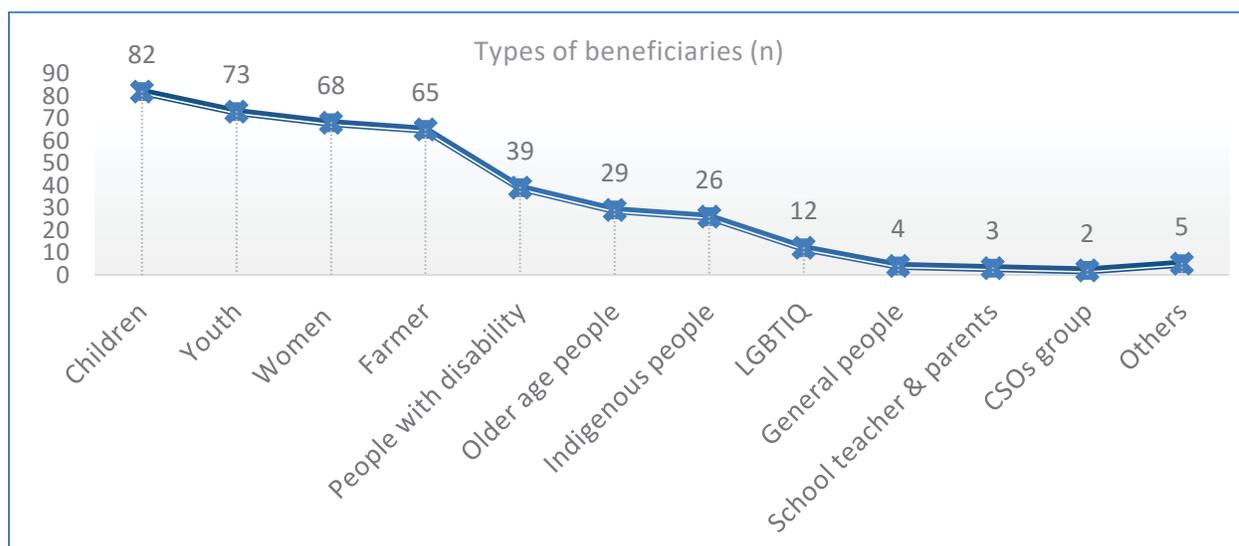
On the other hands, there are high number of organizational leaders who level in the position of executive director, country director, provincial coordinator and other senior position (66%) which could express a high quality of the result from this survey. The secondary level is program staff (16%) refer to program manager and key related program work, follow almost similar number by operation staff (15%), and only three percent in others who is board director, consultant, and ToT. This is given a key indication of credibly reliable and relevant of data in terms of representing their organizations and respected areas of inquiry within the survey.



4.1.2. Types of beneficiaries of organization

There are diverse types of beneficiaries among those participated respondents where they are working with, which ranging from different social categories such as children, youth, older age people, women, disability group, indigenous people, and LGBTIQ, etc. Among these beneficiary groups, Children are the majority group of work which substitute of 64.1%, and follow by Youth (57%) and Women (53%). Then follow by Farmer (50.8%) and People with disability (30.5%) and Older people (22.7%) and so on. For the last of other beneficiaries are small scattering included CSO group, teacher & parents, and general people. Whilst other category refer to children with disability, Community fishery, Fisherfolks and Commune councilors, Community affected by foreign investment, and Patients with cancer.

Figure 4.3 Types of Beneficiaries



4.1.3. Working sectors

At least 25 key sectors which the organizations are working, and among of these having work more than one sectors. This result expresses of diverse respondent's organizations who are working on diverse sectors since education, agriculture, gender, environment, food security and nutrition and so on. In addition, among those responded organization, there are 34 percent have run social enterprise as part of their project/program implementation.

Figure 4.4 Run social enterprise

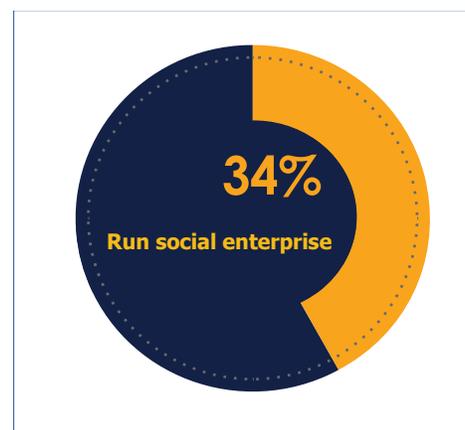
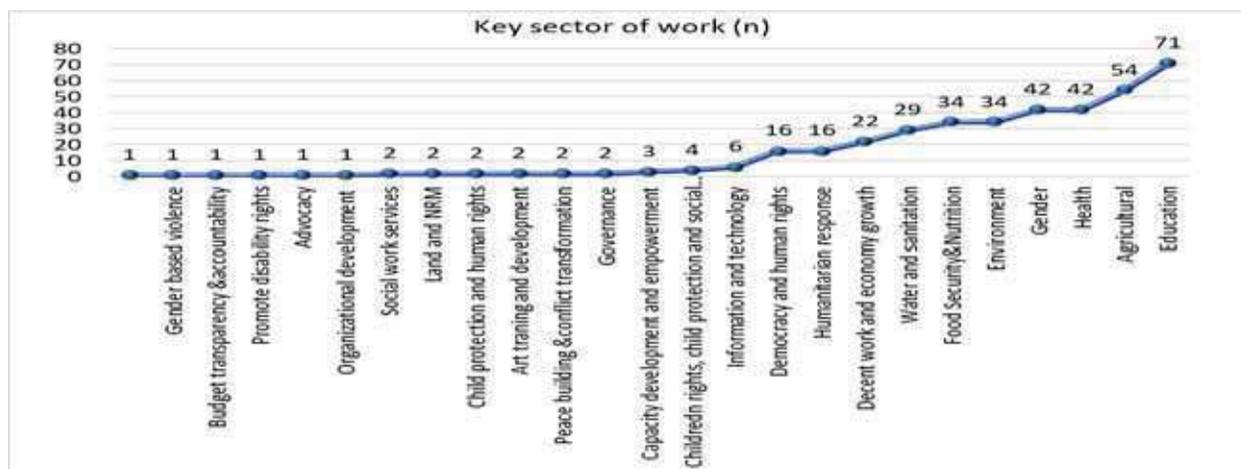


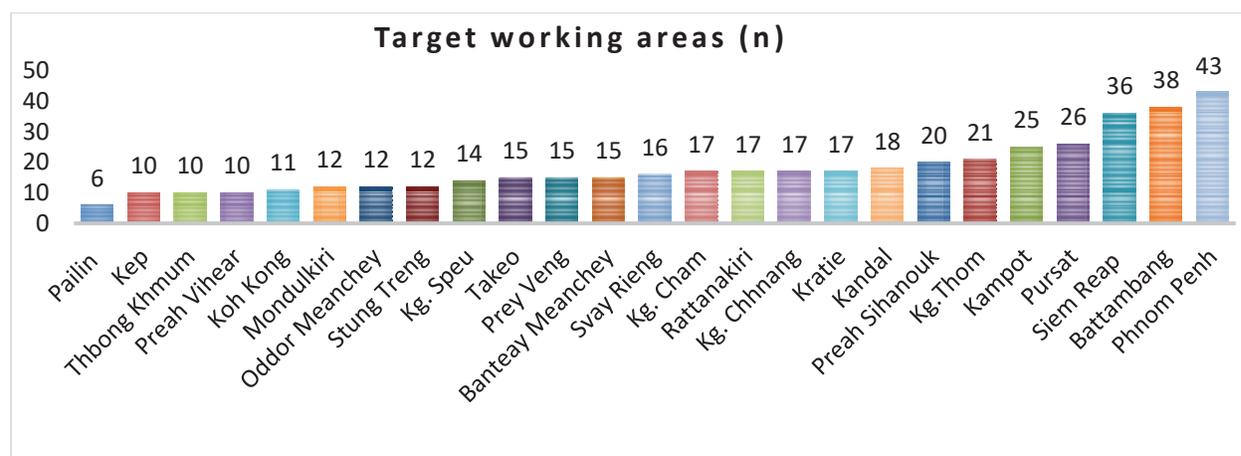
Figure 4.5 Sector of organizational work



4.1.4. Target areas of program activities

Among these organizations, they have diverse programs and implementing across the whole provinces/municipality of Cambodia. Phnom Penh in the capital city of Cambodia where commonly the place of the central office for many CSOs whilst certain organizations also based their central office in their respected provinces. As a result, the data indicated that Phnom Penh substitute the majority number of current work (33.6%), and follow by other high number of CSOs in Battambang (29.7%) and Siem Reap (28.1%)¹. Whereas the least number of target areas are situated in the small and low population areas of Pailin, Kep, Thbong Khmum and Preah Vihear and so on.

Figure 4.6 Target area in the provinces/municipality



¹ The result here consistent to the CSO Contribution Study through survey and census on CSOs in 2012 https://www.ccc-cambodia.org/en/download?file_id=804&action=view&view_file_id=fccc489b12587930d92aad790eb0a9f0e0740534



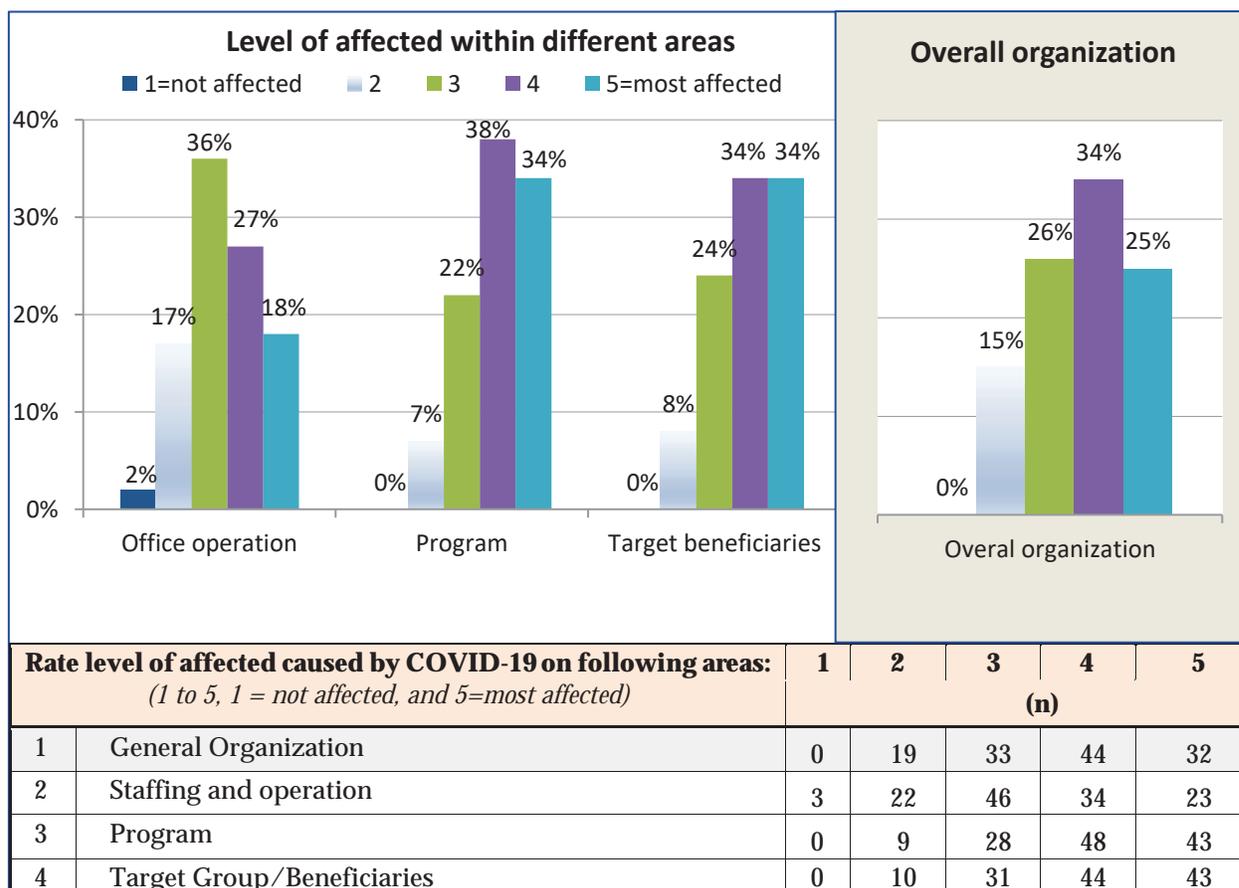
4.2. Impacts of COVID-19 on CSOs

This section demonstrates the key finding from the survey which highlight about the level of affected caused by COVID-19 on different specific field since operation, program, beneficiaries as well as organization as a whole. The keys and its specific challenges also explain within this section, and follow by other information to taxation and their related challenges. Later section, it will highlight the responses and intervention plan to COVID-19, where CSOs, Donor and Funding Partners, as well as other stakeholders could learn and take into concern.

4.2.1. Level of affected caused by COVID-19

The figure 4.7 identified the rating of respondents for the level of affected by COVID-19 on the overall organization and the specific areas including operation, program, and beneficiaries. The ranking into five levels of affect from 1 (not affect at all) to 5 (most serious affect). For overall organization, more or less all get affected which rating from level 2 to level 5 (*further qualitative explanation, please see 4.2.3. and in Table 4.2*).

Table 4.7 Rating of affected caused by COVID-19 for organization and other specific areas



In overall organization, all get affected in rank which start from at least level 2 (15%) up to the highest level 5 (which one quart or 25 percent rate as the most affected level 5). Among these ranging, the top rate of affected stay at level 4 (34%).

For program and beneficiaries show similar results of staying at level 4&5, whilst operation section gets some better rating of smaller number that contain of not affected level 1 with two percent which they could still manage their staff and operation section as their plan.

The below table 4.1 are compiled the extra explanation which respondents have provided in referent supports to their rating.

Table 4.1 Some detailed explanation of the affected levels

Further explanation for overall organization
<ul style="list-style-type: none"> - Have serious affect to organization as about 80% of funding are on hold and rejected, so most projects have been skipped, and could function only related project to agriculture. - Difficult to mobilize resources for organization - Less funding support to sustain the organizational operation - Impact from international and local economy (fund issue, difficult to raise funds) - Restrictive measures are impacting the ordinary functioning of our organization - The office has to be closed and do remote work which cause certain difficulties - Donors do not extend the project period. Less time, less budget but more work in short period.
Further explanation for staff and operation
<ul style="list-style-type: none"> - Some parts of the operation have been skipped for a while during the lockdown. - During the lockdown in Phnom Penh and Thakhmao, the based head office could not work except for some staff who are able to work online from home. - The office operation is closed and have to work from home. - Some staff have been terminated the contract and some staff are not be able to get full pay - Cannot pay expenses on time such as payroll, tax and supplier invoices. - Office operation require time to be at office and outside office, which we have to work from home that is inconvenient and slowly internet. - For operation still operating as normal as it is not in the serious affected areas, - As based office in the province (Kampot) which are not serious affect to operation, but need to follow seriously on prevention guideline at work place. Some special case or unnecessary could manage to work from home.



Further explanation to program

- Cannot meet directly in providing service to clients, so conduct through phone call.
- Cannot have project activities as plan.
- The program within internal place had been temporary skipped of about 90 percent, whilst external activities and within community had proceed of about 70-80 percent which implemented by community education, mobile library, charities and other mobile food program, but in 2021 could work only about 50 percent.
- Could not regular go to field work in the target areas and difficult to get full information.
- Could only small implementation of activities due to the restriction of access into the village and commune.
- The restriction plan is not clear when it will be ended, therefore, it is difficult to estimate when affection is reduced and to be able to implement the plan.
- As along time of COVID-19, certain projects meet several obstacles and could not successful as plan.
- The completion of activities is hindered by the restrictive measure and a lack of availability of health workers. Most of our activity relies on the mobility of our staff and our beneficiaries or their caregivers.

Further explanation to beneficiaries

- The target beneficiaries don't get the benefits as expected plan.
- Due to the infection make people afraid of having meeting or meet each other and cause difficult for project implementation.
- Cannot gather people for the project activities which cause to delay again and again.
- Most of the children from the poor families do not have smart phone so they cannot learn by e- learning.
- Delayed reopening of early childhood development centre/preschool (for vulnerable children cannot assess internet learning online) and reduce access to centre meals.
- They cannot receive the benefits from education, sport, art, music, entertainment, exchange and other scholarship program from being access to the center.
- Target beneficiaries are at-risk populations with limited capacity to access health care
- Could not meet face to face but could some online meetings, and their economic condition getting more difficult as most of them could only earn income from hand to mouth.
- Difficult to selling out of the community products.
- Children cannot go to school. In addition, many youths have lost jobs and their survive in Siem Reap which affects for their study.

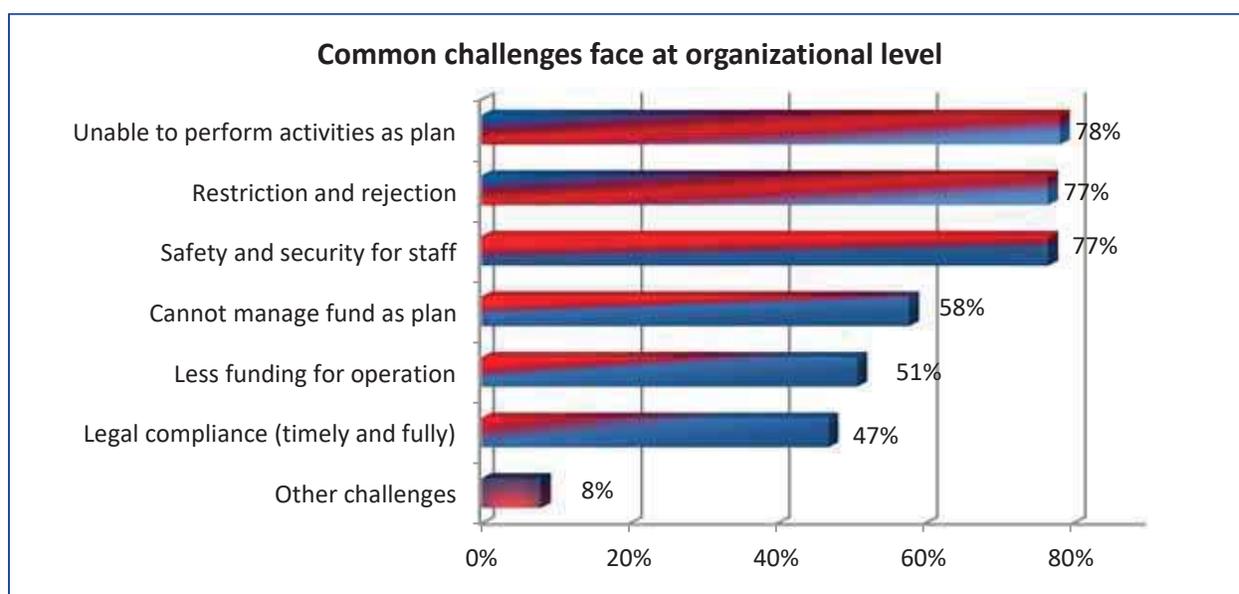


4.2.2. Common challenges for CSOs

This part reveals the negative impacts for the organizations. All organizations face with diverse challenges from implementation of activities, to enabling environment of restriction in the reason of administrative measurements and other legal regulations, as well as concern about staff security and secure funding.

More or less all organizations have faced challenges, which commonly from unable to perform activities as plan (78.2%), restriction and rejection (76.6%) due to prevention guide and (including administrative measurement) lockdown, and similarly percent to safety and security for staff (76.6%) and following by unable to manage funding as plan (57.8%), etc. For the last of other challenges (8%) including staff salary, vaccination issue, and activities continually postpones and so on.

Figure 4.8 The current challenges face for organization



4.2.3. More comprehensive explanation of affection raised by CSOs

The table below are compiled all the ideas that have been raised in related to the affected by COVID-19. Some common pattern of challenges about closed office and could not operation their activities due to the lockdown areas, legal regulations and administrative measurement, income generation and funding problem as well as end project and reduce staffing, staff security and concern, beneficiaries' challenges, less proper materials and technology support for remote work, and so on and so forth.



Table 4.2 Compilations of detailed explanation of the affected as overall

General ideas which sharing to all related to affected by COVID-19

Funding and delay activities

- Fund shortage to run program and certain program staff had end of their work/contracts.
- Overall funding is now reduced, including fund to purchase materials for support the clients.
- Some programs are impacted for 100% and some programs 50%.
- All activities on the ground on stand by and plus financial issues for the organization.
- The agreed projects/contract with clients, that planned to implement from late February to end of May 2021, were postponed and cancelled.
- It is affecting to partner organization to implement their working on promote child rights through education, health; our partners working in overall country are really affecting their working planned while lockdown.

Income Generation

- Lost most of self-generated income, putting the entire survival of the organization at risk.
- Income generation more depend on tourism and entertainment performance, but no tourism that affected seriously to income generation activities.
- Sales of agriculture products (egg and live chicken) are declined.

Remote work

- Though working from home but staff can manage their work as familiar with technology. But the big challenge in program with youths who do not have computers and not familiar with technology.
- Applying working from home procedure, and although we can manage it but it also affects to its office operation, program activities and working with beneficiary.
- The program could not conduct in physical but the operation is fine due to the payment could be managed under the internet banking 100%.
- Overall, we can cope with it in this remote work arrangement and regular catch up but efficiency did some slow down
- Staff have to work from home and teach online, the beneficiaries live in household lockdown.
- Staff is requiring to work from home, and some of them could go to the office with urgent tasks if the road is free, i.e. clearing documents and necessary use facilities.

Staff security and concern

- Always think about staff health during working with community people, because we did not know who are involved with positive COVID- 19 and migrants; and on the other hand, community people do not trust us (staff who stay outside their areas).
- Working with keep constantly updated situation and flexible on high risk management situation.





Enabling materials and technology

- Duty bearers ban or restrict the activities implementation so some our projects are delayed and communities are not familiar with technology yet.
- Some challenges with youth and health projects because it has to use online but hard with poor internet. Some do not have smart phones while others do not know how to use Zoom or Google Meet. However, we try to our best to organize the monthly program meeting even though it doesn't work out well yet. Anyway, fund for running each project is also challenging.

Engaging with beneficiaries and their challenges

- Services are suspended such as community visit, school follow up visit.
- Face to face meetings and workshops could not be organized due to restriction of public participation.
- Basically, we are not able to enter our sites to conduct our work (surveys, sampling, patrolling)
- Hospital construction still run, activity in the last final year of one project has been postponed and can't conduct research on new project but two offices in the province operate.
- Beneficiaries we are working with suffering with income lost and facing hardship during the outbreak.

One of CCC members express the challenges to organization & personal life as below:

- Concerning on office security during this lock from thief breakdown, fire safety etc.
- Delay of projects activities focus
- Increasing taskforce team passive during the remote working period, as well stress level, loss of interest at work, etc
- Pending vaccination request and confirmed from the government to the unregistered team - there are 15 staff members who have not yet get vaccination.
- Bill and staff salary payment - our finance staff and myself can't go out to process our upcoming expense at the bank for the staff salary, paying bills (rental, utility)
- Upcoming Tax and NSSF payment in May - If the lock down still continuing, there will be a high expectation of unsuccessful and delay in submission report and payment to NSSF, tax - concerning about their penalty!
- Expat staff visa extension - one of our expat technical staff's visa is expiring next week, but we are still pending the process and not yet get solution. Will she get penalty on this or any complication of her living during the expired period at this time??

"Shortage of food storage, increase level of household stress, put more burden of care with the kids around while remote working period, lack of exercise and eating healthy/fruits, Present of Child's stress and anxiety. Another most stressful point is the worried and scarness of Covid infection and prevention at home, and community during this time. We have lost our sense of community while everyone is hidden at home." as concern to personal life.

Legal regulations, restriction and lockdown

- Often have new legal regulations from the government to respect and follow, i.e. the travel restriction, social distance and limitation of gathering. These, affected in running activity, i.e. workshop, training and even a meeting physically and affect to the operation. Finally, all staff work from home.
- The authorities announce to stop of traveling across the district, therefore, the activities are skipped until further open.
- In Siem Reap office is also in lock down areas and most of Management Committee living there. Most of our target area, local authorities are strictly on the mobilization of people.
- Not able to implement scheduled activities which required to negotiate No Cost Extension with donors and has added increase stress on how to be able to meet project objectives if the lockdown is extended due to a new community outbreak or higher # of positive cases. The biggest challenge has been the inability to organize agreed face-to-face events with government partners and to conduct field research and training activities.



4.2.4. Other information and challenges involve with taxation

This section explores an aspect of some information relate to taxation and General Department of Taxation (GDT) including the system being introduce for electronic taxation, communications and supports and in referent to their challenges happening during the outbreak of COVID-19 and lockdown on some areas.

4.2.4.1 Application for E-filing and its challenges

This figures here illustrates the types of E-Filing Application if CSOs have access to such online system for taxation, which are introduced by GDT for ease of tax collection by technology savvy. The system is not free of charge.

Generally, the most common used is Web application (64%) and follow by Window Desktop application (23%). For those of other category (5%) is being outsource of accounting, filling in excel initially, and extract file to fill in, etc. The remain seven percent which are not applicable to the question within this application.

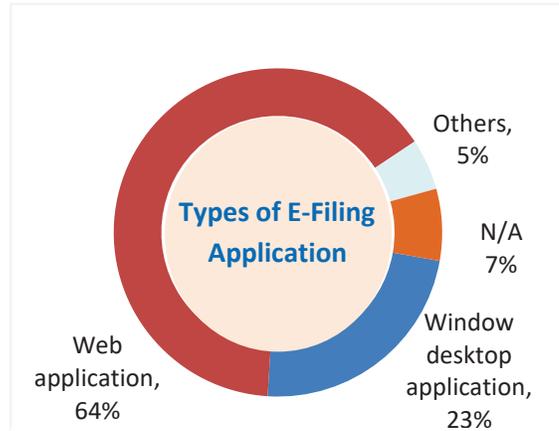
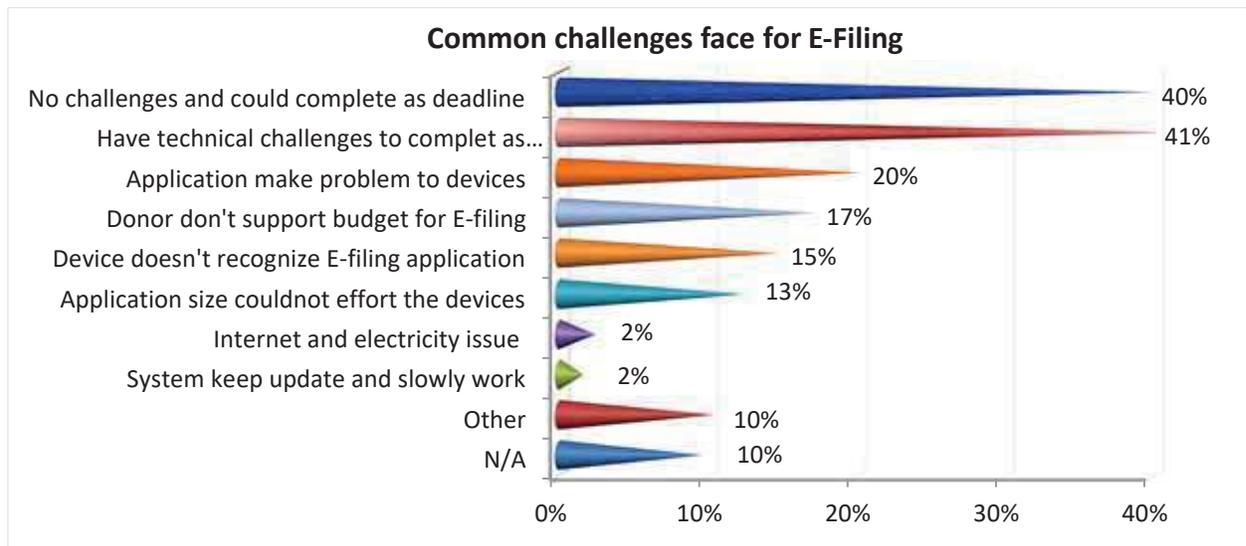


Figure 4.9 Types of E-Filing Application Use

Certain issues are listed from compatible devices, technical problems within system and specific error, and other issues. Interesting, similar percentage of around 40% have meet versus not meet the most common challenges with technical errors to complete the E-filing as deadline.

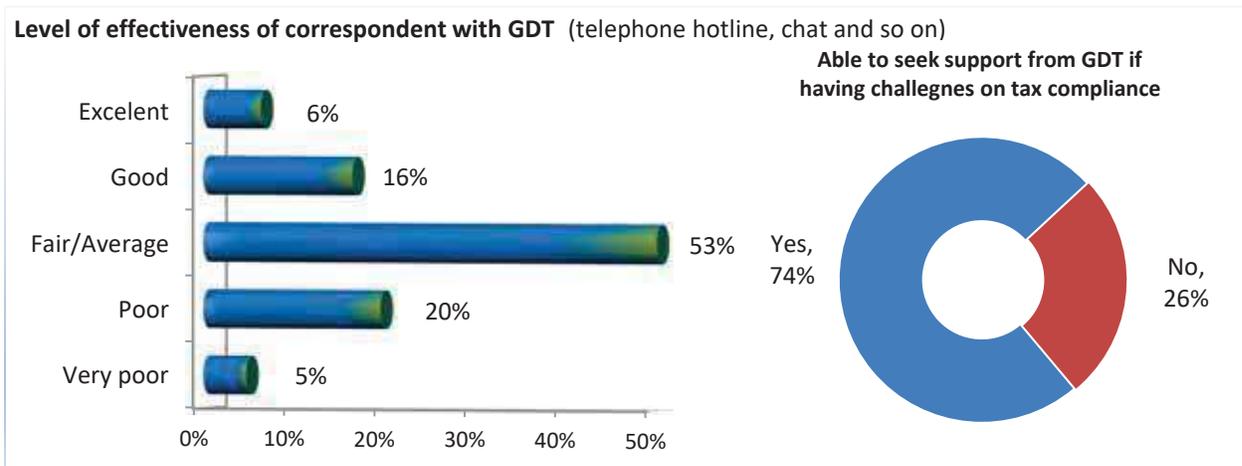
Figure 4.10 Common challenges for E-Filing



4.2.4.2. Seeking support from GDT and effectiveness of correspondent

The figures below answer to the questions for support seeking with GDT if CSOs have challenges on tax compliance and their rating level of effectiveness of correspondents on different channels including telephone hotline and chat, etc. Nearly three quart have sought supports as being faced with challenges (*may smaller different if exclude of respondent type that may not compatible*). Furthermore, the rating of effectiveness of correspondent indicates over half in fair/average level. Whilst small different of over than 20 percent express controversially of below and upper an average level.

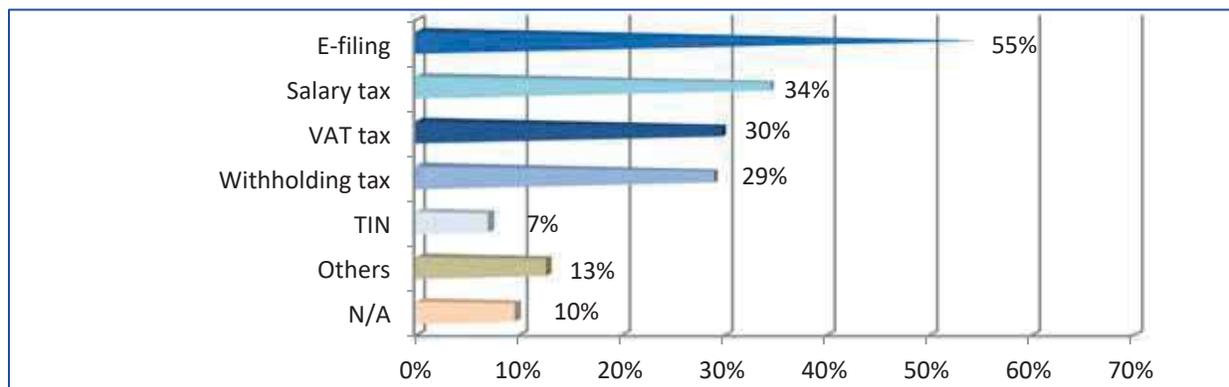
Figure 4.11 Level of effective response. Figure 4.12 Able to seek support from GDT if challenges



4.2.4.3. Types of inquiry with GDT during the lockdown

The most inquiries during the lockdown are about E-filing (55%), and follow by Salary tax (34%), VAT (30%) and Withholding tax (29%). Other inquiries relate to charging from not register, about postpones date, and having direct communicate with their provincial department, and including a suggestion if have no funding for operation should not have monthly reporting, and so on.

Figure 4.13 Most important inquiries to deal during the lockdown

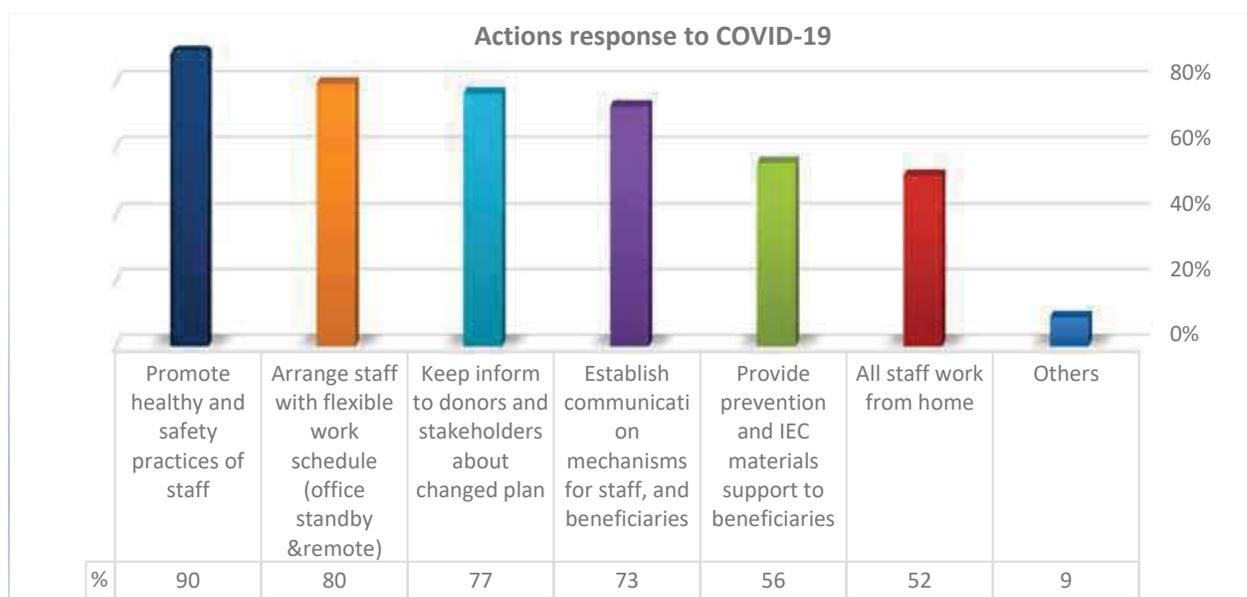


4.3. Actions Response to COVID-19

This part describes about what have been done/action for response to COVID-19 as well as supporting the beneficiaries, staff and other stakeholders. Generally, CSO groups have made several actions in preventions and contribution support in this pandemic of note from commonly have promote safety and health, establish communication and working arrangement, provide prevention stuffs and IEC materials and so on.

Figure 4.14 point out the common several actions from organizational response. The most common answers are having promoted healthy and safety practices for staff (90%), have arranged staff with flexible work schedule (office standby and remote work) (80%), have keep inform donors and stakeholders about the change plan (73%), and have provided prevention and IEC materials to beneficiaries (56%), allow staff to work from home during lockdown and serious case of outbreak (52%).

Figure 4.14 Actions have been done during the pandemic



The remain of nine percent of others include:

- provide emergent food package and materials
- some extra benefits including phone card and related health for the pandemic
- communication with local authorities seeking information about their traveling
- prepare adaptive planning and management, and try to work with youth and other volunteer groups, and so on.



4.4. Dealing Plan if COVID-19 Continue Over Three Months or Longer

The figures below response to the questions of preparation and action plan to deal with the accountability for staff and operation, target beneficiaries and donors/funding partners in condition of outbreak continue over three months or longer. For staff and operation, there are small number of respondents could not give the answer as it is needed to consult with their senior colleagues.

Figure 4.15 Staff and operation

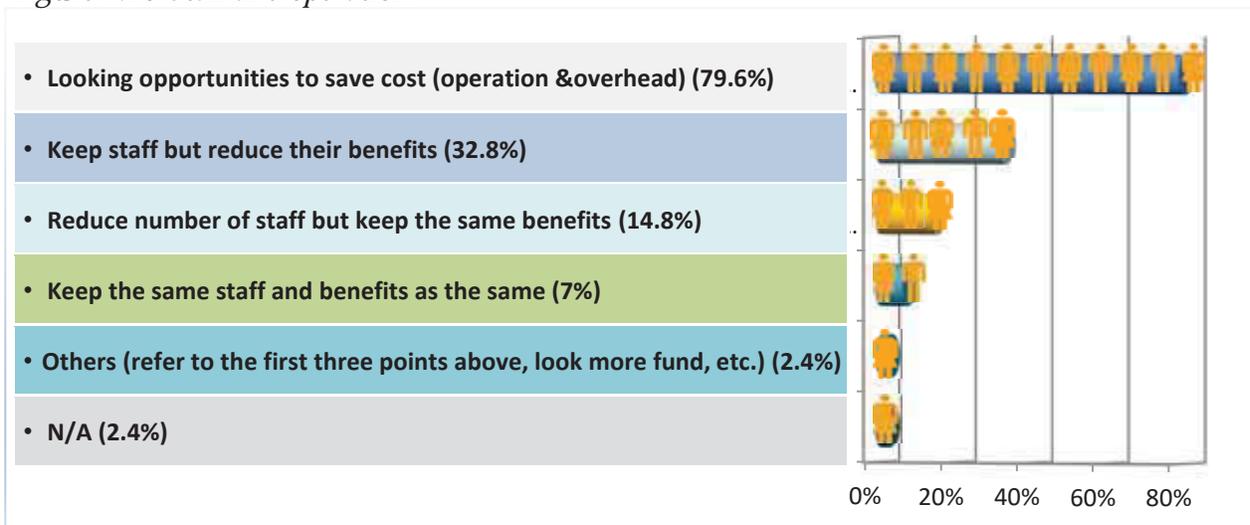


Figure 4.16 Target beneficiaries

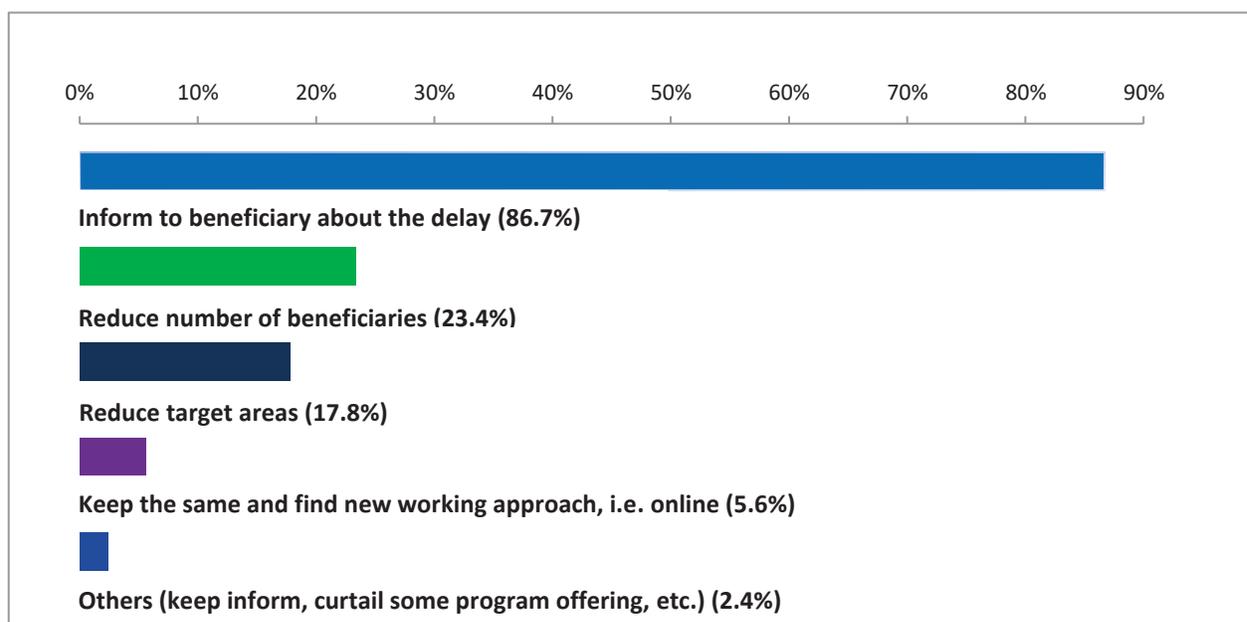
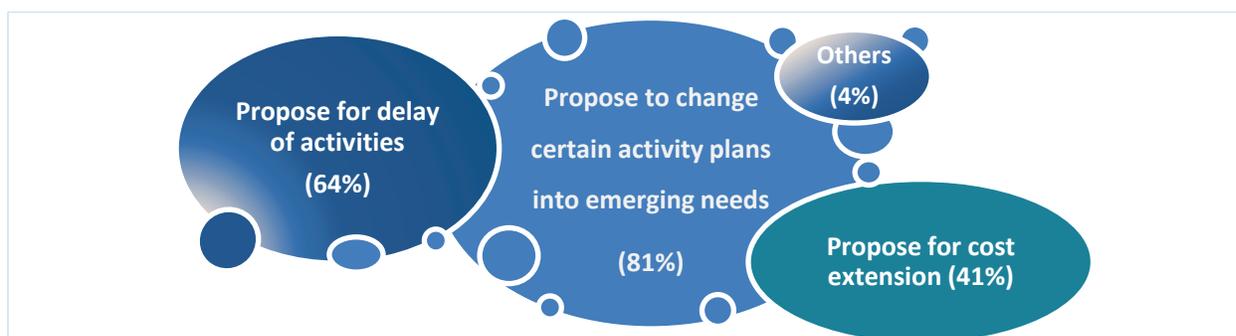


Figure 4.17 Donor and Funding Partners



4.5. Emerging Needs of Target Group/Beneficiaries from COVID-19

The table below are compiled from emerging needs which indicates by all respondent organizations. The most common need is food package, which in needs for lockdown areas and restriction areas which more affect to their living condition. Other needs are prevention materials to COVID-19 and including some medicine, ICT materials supports for better distant work as well as children education. Psychological and emotional support through visit, counseling, etc. are really necessary. In addition, cash support is also important while getting stuck with their economic income and in debt situations.

Table 4.3 Compilations of emerging needs of beneficiaries

Emerging Needs of Beneficiaries during COVID-19	Frequency
▪ Emergency need to food package	56
▪ Prevention materials (mask, alcohol, shampoo, etc. including some medicine)	21
▪ Information, communication and technology material supports	18
▪ Support for children education and their materials	12
▪ Financial/cash support	9
▪ Psychological and emotional supports (i.e. need visit, counseling,)	7
▪ Livelihood support	6
▪ Livelihood skill and farming inputs& market for production	6
▪ No job and no economic income	4
▪ Dissemination and education support to prevention and health	4
▪ Facing with debt (banking, MFI, loan, ...)	4
▪ Need clear information	2
▪ Domestic violence issues	1
▪ Need to visit community to bring them the services, but it is suspended	1



▪ People with disability could not come to get their facilities i.e. artificial limb, wheelchair, walking aids and education materials for children with disability.	1
▪ Just keep waiting regular situation for resume back to work which dependent on tourism services such as restaurant, guesthouse, and other handcraft.	1
▪ Difficult to meet with clients, and make delay to legal procedure	1
▪ More consultation on project implementation and actionable approach	1
▪ Beneficiaries do concern on infection and even afraid of infection from field staff for homebased visit	1
▪ Funding support within the project and appropriate times frame.	1
▪ Emergency support to quarantine people, lockdown and vulnerable person i.e. widower, older, and orphan.	1
▪ Professional communication and social welfare support with care from authorities.	1
▪ N/A	7

4.6. Collective Response for CSOs to Address COVID-19 Issues

The below compilation of collective response for CSOs' effort suggest in the survey, and those concerning including: IEC materials and support, assistant package of food and prevention materials, keep collaboration and information among CSOs, release joint statement for call for more support on community needs, boosting for vaccination, and support for economic restoration after COVID-19, and so on.

Table 4.4 Proposed collective action for CSOs

CSO Collective Actions	Frequency
▪ Support assistance package to the victims such as food, sanitation materials, and financial support, etc.	34
▪ Provide education and dissemination of COVID-19 prevention (i.e.3 Don't&3 Do)	32
▪ All NGOs keep good relations, provide clear and updating information of COVID-19, i.e. through virtual meeting	27
▪ Joint activities of CSOs such as statement to donors and government activities plan, etc. to support target community	19
▪ Appeal to government to push for quicker vaccination and promote its benefits.	17
▪ Follow the prevention measures and guidelines of the government related to health to reduce the spread.	12



▪ Request donors to increase donations package and seek more funding opportunity	5
▪ Support the target community in employment & income generation, and keep good relation with them	5
▪ Capacity development and material supports on how to implement program intervention during the COVID-19 period (i.e. virtual meeting)	4
▪ Keep monitoring the government's response for fairly support to vulnerable people	4
▪ Promote agricultural techniques and collective farming to promote food productions at the local community (i.e. agriculture inputs, etc.)	4
▪ Request support from the government for basic needs and exempt or postpone payment to the Bank/MFI	4
▪ Raise concern of education/closing of schools and support their online educations	3
▪ Should form group and set regular meeting to update and share lessons learnt from each member to address the Covid 19 issues together.	3
▪ Find solutions and actions for post COVID-19, i.e. Economic stimulus and recovery or mini grant to small business, (informal entrepreneurs)	3
▪ Study the impact on COVID-19	3
▪ Master plan to support NGO's partner, share Ideas, concepts, strategies for projects	2
▪ How to reduce or prevent domestic violence and harassment during COVID-19	2
▪ Monitor on law and policies of government requirement during COVID-19, and review COVID-19 law.	2
▪ Collaborate with government and find the common solution for addressing the community needs and their issues faced during COVID-19	2
▪ Ask government to provide NGOs staff for possible travel to office as needed to deal with taxation, salary, and get documents in the office	1
▪ Request to increase support from government to compensate the loss of funding that government can cover the cost of the activities.	1
▪ To provide for tax relief	1
▪ Mental education and awareness through virtual meeting and social media	1
▪ Collectively offer individual expertise of CSOs to the governmental entities in managing the crisis and possible support in address emergency issues in their target areas.	1
▪ Coordinate new job for staff layoff in this difficult time and new job needs, which some organization delay job recruitment	1
▪ N/A	5



5. COMMENTS AND SUGGESTIONS

All comments and suggestions from the survey are compiled and quantified as below which address to key different stakeholders including CCC, Donor/Funding Partners and Government.

5.1. For CCC

Comments and Suggestions to CCC	Frequency
All NGOs keep good relations and regular updated information of COVID-19 and other regulations	32
Funding supports for distribute assistance package to the victims such as money, food, sanitation materials, etc.	15
Funding supports and others to NGOs and CBOs to implemented their program during the COVID-19	12
Technical support on virtual meeting and ICT platform (host meeting online, develop media room)	8
Appeal to government to push for quicker vaccination.	6
Study on the impacts of COVID-19, identified prioritize intervention & solutions and best practices	5
Advocate to the government on the food distribution to people in the lockdown areas	4
How to continue or implement program intervention during the COVID-19 period (e.g. Convert physical to virtual meeting)	4
Legal compliance of the CSOs, by communicating with government MOI, tax, labour law, e-filing process	4
IEC and prevention materials of COVID-19 (i.e. thermometer) to NGOs Members and beneficiaries	4
Capacity development to CSOs (learning forums, resource mobilization, etc.) and other workshop or consultation, i.e. online	4
A representative of CSOs at the national level for advocate to the government (i.e. LANGO and others)	3
Continue to be the voice of CSOs, i.e. tension of local community	2
Coordinate NGOs to meet donors and lobby donors for accepting administrative work i.e e-signature, during the lockdown	2
Establish the working group/committee to coordinate and address issues of the NGO members, CBOs and other challenges	2
Joint hand between CCC and Provincial NGOs to implement a project to combat with COVID-19 effectively	2



✚ Monitoring govt's response on COVID-19 to ensure vulnerable people are fairly responded (payment to MFI, water and electricity)	2
✚ Strategies and mechanism to support NGOs in responding to COVID-19 period	2
✚ A platform for CSOs' activities, communication, and funding opportunities regarding the COVID-19 crisis and mitigation	2
✚ Document case of COVID-19 responded by the government to ensure transparency and accountability	1
✚ Compare notes on the impact on budgets (i.e. simply online Vs face to face trainings, a lot of differences in costs-un-spend)	1
✚ Request travel letter from the government for NGOs	1
✚ Transfer information from government/authorities for place need help	1
✚ N/A	32

5.2. For Donors and Funding Partners

Comments and Suggestions to Donors and Funding Partners	Frequency
✚ Funding supports to the NGOs and CBO's work	35
✚ Funding supports for distribute assistance package to the victims such as money, food, sanitation materials, etc.	32
✚ Allow more flexibility in the project implementation (project plan)	21
✚ Request for project extension	13
✚ Funding support on the micro business and income generation during and post COVID-19	4
✚ Allow to use fund to cover operation cost while not implement the project activities.	3
✚ Do not restrict on the administrative work during the COVID-19 (Accept E-signature)	1
✚ Request and advocate to the government for the NGO's implementation in the community during the COVID-19 outbreak	1
✚ Support fund through CCC civil society fund and distribute fund to the NGO's partners	1
✚ Material and technical support on virtual meeting and communication platform	1
✚ Get flexible to work from home	1
✚ N/A	31



5.3. For Government

Comments and Suggestions to Government	Frequency
✚ Keep good partnership with CSOs and development partners	20
✚ Provide support and allow NGOs to work and distribute food and sanitation materials to the people in the lockdown area	15
✚ Accelerate and provide vaccination to every citizen	15
✚ Provide support to the people in the lockdown area and their burden (food, sanitation material, water supplies and electricity, etc.)	13
✚ Enforcement of measurement of COVID-19 prevention effectively	9
✚ Keep clear informed and updated information about COVID-19 in time (i.e. traveling and restriction)	7
✚ Better appropriate manage action plan or lockdown (at least 2 days)	4
✚ Dissemination and distribution of COVID-19 prevention materials	4
✚ Relief and delay legal compliance of the CSOs, by communicating with government MOI, tax, labour law, e-filing process	4
✚ Faster the register process (demanding on paperwork/requirements in NGO registration/MoU extension)	2
✚ Support fund to domestic NGOs, and make easier in request travel letter	2
✚ More tolerant and respect civic rights and freedom of speech	2
✚ Economic support for the most vulnerable, disable person and inclusive of informal businesses.	2
✚ Keep provide regular public services to the citizens and basic needs	2
✚ Keep space for CSOs as essential partner and ease their enabling work in supports to beneficiaries, esp. in lockdown & outbreak.	2
✚ Facilitate and coordinate to keep the same price of agricultural inputs for community in the Covid-19 period and delay payment to bank/MFI	2
✚ Provide support to workers to get full-salary during lockdown period	1
✚ Ensure security and safety for people during the lockdown period	1
✚ Free tax on salary so that staff could afford to other family members who lose income.	1
✚ Keep space for NGOs to raised their concerns about the compliance with legal framework, tax, labor, LANGO, AAL, NSSF, etc.	1
✚ Keep the vaccination team of COVID-19 to continue their work and regular monitor and care to every patient	1
✚ Clearing corruption in the public body and more legal enforcement	1
✚ Promote legal compliance by providing free training and awareness to non-profit organization obligation	1
✚ Take action immediate with peacefully and transparency for any inappropriate part in society.	1
✚ Re-open school (province) after the COVID-19 where are able to manage	1
✚ N/A	29



Appendix 1: Questionnaire for the Survey

QUESTIONNAIRE SURVEY ON THE IMPACTS OF COVID-19 ON CSOs IN CAMBODIA

In the outbreak of COVID-19, CCC is conducting a survey with CCC members, provincial NGO networks, CBOs, and other partners who are working in different sector related to CSOs in Cambodia, in order to learn about the impacts of COVID-19, challenges, and actions should be taken by CSOs to deal with the pandemic as well as seeking suggestions for better responses to the impacts for programing, organization, and targeted beneficiaries.

Please kindly spend your valuable time about 15 minutes to complete this survey. All information is treated confidentially and used for the data analysis only.

I. GENERAL INFORMATION	
1. Name of your organization:	
2. Type of organization:	<ul style="list-style-type: none"> a. CBOs b. Domestic NGO/Association c. Foreign NGO/Association
3. Target provinces/municipality of implementation	<ul style="list-style-type: none"> a. Phnom Penh b. Provinces (Please all specify)___
4. Major sector of organization (more answers)	<ul style="list-style-type: none"> a. Agriculture b. Democracy & Human Rights c. Decent Work & Economic Growth d. Education e. Environment f. Food Security and Nutrition g. Gender h. Health i. Humanitarian response j. Information and Technology k. Water and Sanitation l. Other (Please specify)___
5. Type of key beneficiaries working with: (more answers)	<ul style="list-style-type: none"> a. Children b. Farmer c. LGBTIQ d. Old people e. People with disability f. Youth g. Women h. Indigenous people i. Other (specific)___
6. Position of respondents within area of work:	<ul style="list-style-type: none"> a. Organizational leaders/Senior management level b. Program staff c. Operation staff d. Other (Please specify)___
7. Does your organization run social enterprise?	<ul style="list-style-type: none"> a. Yes (specific)___ b. No



II. IMPACTS ON ACTION PLAN AND ACTIVITIES WITHIN PROGRAM AND ORGANIZATION		
8. Please rate the level of effects caused by COVID-19 on:	Rate from 1 to 5 (1=not affected, and 5=most affected)	Please share any further information
8.a. Overall organization	#
8.b. Office operation	#
8.c. Program	#
8.d. Target Beneficiaries	#
8.e. What have been the emerging demands from your beneficiaries with regards to COVID-19?	
9. Challenges and other information about Tax		
9.a. What challenges have your organization been facing, including civic space and enabling environment? (more answers)		<ul style="list-style-type: none"> a. Unable to perform activity as planned b. Less funding for operation (less donor support) c. Cannot manage funding as plan d. Legal compliance (timely and fully) e. Restriction/rejection in traveling to beneficiary sites f. Safety and security of staff g. Other (please specify)___
9.b. What type of application does your organization use to fill E-filing?		<ul style="list-style-type: none"> a. E-filing for Web Application b. E-filing for Windows Desktop Application c. Other (please specify) ___
9.c. What challenges have your organization been facing with E-filing? (more answers)		<ul style="list-style-type: none"> a. No challenges and could submit E-filing within the deadline b. Have technical challenges to complete E-filing as deadline c. Your device does not recognize the E-filing app d. The application makes problems to your device e. The application size could not effort your device f. Donor does not support budgeting to by E-filing app g. Other (specify) _____
9.d. If you have challenges on taxation compliance, are you able to seek support from the GDT?		<ul style="list-style-type: none"> a. Yes b. No (specific)___
9.e. Please rate the level of effectiveness of correspondent with GDT (Telephone Hotline & Chat with GDT Helpline Agent)		<ul style="list-style-type: none"> 1. Very poor 2. Poor 3. Fair/Average 4. Good 5. Excellent
9.f. What are the most important inquiries you would like to deal with GDT during this lockdown time?		<ul style="list-style-type: none"> a. Salary tax b. E-filing system c. VAT tax d. Withholding tax e. TIN (Tax identification number) f. Other (please specific)___
III. ACTION IN RESPONSE TO COVID-19 WITHIN ORGANIZATION		
10. What measures have been put in place or considered in response to the causes by COVID-19 and Lockdown? (more answers)		<ul style="list-style-type: none"> a. Promote healthy and safety practices of staff b. Arrange staff with flexible work schedule (e.g. office standby and working from home) c. All staff working from home d. Establish communication mechanisms for staff and beneficiaries e. Keep inform to donors and stakeholders about the changed plan f. Provide preventions and IEC materials support to beneficiaries g. Others (specify): _____



11. If the outbreak continues in the next 3 months or more, what will you plan to response to:?	
11.a. Staff and operation:	<ul style="list-style-type: none"> a. Looking opportunities to save cost in operation and overhead b. Reduce numbers of staff but keep the same benefits c. Keep staff but reduce of their benefits and working times d. Other (please specify)_____
11.b. Donor:	<ul style="list-style-type: none"> a. Propose to donors and stakeholders to delay activities b. Propose to donors and funding partners for cost-extension c. Propose to donors to change certain activity plans into emerging needs d. Other (please specify)_____
11.c. Beneficiaries:	<ul style="list-style-type: none"> a. Informed to beneficiary about the delay b. Reduce target areas c. Reduce number of beneficiaries d. Other (please specify)_____
12. What should be the collective responses from civil society sector to address this COVID-19 issue?
IV. OTHER COMMENTS AND SUGGESTIONS FOR RESPONSE TO THE SITUATION	
13. To CCC
14. To Donors/funding partners
15. To Government

Much thanks for your participation!





The Cooperation Committee for Cambodia (CCC) is a leading membership based organization for NGOs in Cambodia with nearly 180 members working on various development sectors. CCC has been playing unique roles as the Governance Champion, Coordinator and Advocate to realize enabling environment for CSOs and sustained CSO Resource Hub at the national and sub-national levels.

CONTACT US

📍 9-11, Street 476, Toul Tumpoung I,
Khan Chamkamorn, P.O 885,
Phnom Penh, Cambodia

☎ +855 (0)23 214 152

✉ info@ccc-cambodia.org

🌐 www.ccc-cambodia.org

Vision: Sustainable and democratic development for Cambodia.

Mission: As a membership based organization, CCC works in inclusive partnership for good governance, enabling environment and sustainability of civil society organizations in Cambodia.

Goal: - Improved enabling environment for CSOs
- Sustained functionality of CSO Resource Hub at the national and sub-national levels

Values: - Integrity
- Responsiveness
- Quality
- Cooperation and
- Inclusiveness