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NGOs' Financial Management and
Executive Director's Discretionary Power:
A Case Study of Cambodia NGOs
การบริหารจัดการและอำนาจในการใช้จ่ายเงินทุนของ
องค์กรเอกชน: กรณีศึกษาองค์กรเอกชนประเทศกัมพูชา

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Abstract

This qualitative research investigated non-governmental organizations' discretion in the use of funding resources of Cambodian NGOs. The objectives of this study were to: 1) Analyze the source of funding for local NGOs in Cambodia, 2) Measure the level of discretion of local NGO executive directors in running their organizations to meet their objectives and, 3) Assess the relationship among sources of funding, amount of external funding, and the NGOs' discretionary power. This study was conducted in Phnom Penh City, and Siem Reap, and Banteay Meanchey Provinces. Nine executive directors and representatives of local organizations served as subjects. The in-depth interview was conducted based on research objectives. Local NGOs were classified as large, medium, and small NGOs, based on annual budget.

The results revealed the following: 1) Large NGOs' source of funding come from international organizations, while medium-size NGOs received funding from foundations. On the other hand, small NGOs received half their funding from individual donors and half from international organizations. Financial regulations and policies stipulate the maximum budget that an executive director can approve for each organization. External audits, management structure, the mandate of senior leaders, qualifications, and executive director's discretionary power also determine the use of funding resources. 2) The level of discretion of local NGO executive directors in running their organizations varied depending upon the size of the NGOs. For example, small NGOs are usually an autonomous body with greater authority in decision making than large and medium NGOs because

their sponsors did not impose conditions on their grants. Also, external audits are expensive and, thus, smaller NGOs usually refuse larger grants that require an audit. 3) Regarding the relationship among sources of funding, amount of external funding, and the NGOs' discretionary power, it was found that large and medium NGOs are less flexible in terms of maneuvering their own funding resources due to the organizational restrictions. By contrast, smaller NGOs were more flexible. Furthermore, the study revealed that nearly all the large and medium NGOs relied on external funding. This means that donors have greater influence over the performance evaluation of the organization. By contrast, smaller NGOs are more autonomous in their management.

Keywords: Cambodia Local NGOs; Funding Resources; Discretionary Power

บทคัดย่อ

งานวิจัยนี้เป็นงานวิจัยเชิงคุณภาพศึกษาอำนาจในการใช้จ่ายเงินทุนขององค์กรเอกชนในประเทศกัมพูชา โดยมีวัตถุประสงค์ เพื่อ 1) วิเคราะห์แหล่งเงินทุนของเอกชนท้องถิ่นในประเทศกัมพูชา 2) วัดระดับดุลยพินิจการใช้จ่ายเงินเพื่อให้บรรลุวัตถุประสงค์ของผู้บริหารองค์กรเอกชน และ 3) เพื่อประเมินความสัมพันธ์ของแหล่งเงินทุนจากภายนอกและอำนาจในการตัดสินใจของผู้บริหาร ซึ่งงานวิจัยนี้ศึกษาในเมืองพนมเปญ เสียมเรียบ และบันทายมีชัย กลุ่มให้ข้อมูลหลัก (Key informants) ประกอบด้วยผู้บริหารระดับผู้อำนวยการและรองผู้อำนวยการองค์กรเอกชน จำนวน 9 คน รวบรวมข้อมูลโดยการสัมภาษณ์เชิงลึกเพื่อตอบวัตถุประสงค์ของการวิจัย โดยแบ่งกลุ่มองค์กรเอกชนออกเป็นขนาดใหญ่ ขนาดกลาง และขนาดเล็ก ผลการศึกษาพบว่า 1) องค์กรเอกชนขนาดใหญ่มีแหล่งเงินทุนจากองค์กรระหว่างประเทศ ขณะที่องค์กรขนาดกลางได้เงินจากมูลนิธิต่าง ๆ และองค์กรขนาดเล็กได้เงินทุนจากผู้บริจาครายบุคคลและครึ่งหนึ่งจากองค์กรระหว่างประเทศ การใช้จ่ายเงินอยู่ภายใต้ระเบียบและนโยบายขององค์กรที่กำหนดเพดานเงินให้ผู้บริหารระดับสูงของแต่ละองค์กรมีอำนาจตัดสินใจอนุมัติได้ การตรวจบัญชีจากผู้ตรวจภายนอก โครงสร้างการบริหาร การจัดการของผู้มีอำนาจระดับสูง คุณสมบัติผู้บริหารและอำนาจการตัดสินใจของผู้บริหารเป็นประเด็นที่มีส่วนกำหนดการใช้เงินทุนขององค์กร 2) ระดับของการตัดสินใจในการใช้จ่ายเงินของผู้บริหารองค์กรแตกต่างกันตามขนาดขององค์กร เช่น องค์กรขนาดเล็กมีอำนาจในการตัดสินใจใช้จ่ายเงินกองทุนที่เป็นอิสระมากเมื่อเทียบกับองค์กรขนาดใหญ่และขนาดกลาง เพราะผู้ให้ทุนสนับสนุนองค์กรขนาดเล็กไม่ได้กำหนดเงื่อนไขในการใช้เงินบริจาค ขณะเดียวกันผู้ตรวจบัญชีภายนอกมีค่าใช้จ่ายสูง องค์กรขนาดเล็กจึงเลือกที่จะปฏิเสธการรับเงินบริจาคก่อนใหญ่ที่กำหนดให้มีการตรวจบัญชี 3) ความสัมพันธ์ระหว่างแหล่งเงินทุนและจำนวนเงินบริจาคกับอำนาจในการใช้เงินพบว่า องค์กรเอกชนขนาดใหญ่และขนาดกลางไม่มีความยืดหยุ่นในการบริหารจัดการการเงินและทรัพยากรเพราะมีข้อบังคับที่เข้มงวด ขณะที่องค์กรขนาดเล็กมีความยืดหยุ่นมากกว่า ผลการศึกษายังพบว่าองค์กรเอกชนขนาดกลางและขนาดใหญ่เกือบ

ทั้งหมด ซึ่งหมายความว่าผู้บริจาคมีอิทธิพลต่อการทำงานและประเมินองค์กร
ขณะที่องค์กรขนาดเล็กมีอิสระในการทำงานมากกว่า

คำสำคัญ: องค์กรเอกชนท้องถิ่นกัมพูชา; แหล่งเงินทุน, อำนาจการใช้จ่ายเงิน,

Introduction

Since the 1970s, non-governmental organizations (NGOs) have played an important role in the public administration sector (Banks & Hulme, 2012). They have helped strengthen good governance (Nunberg & Taliercio, 2012) by encouraging citizens' participation in designing their own livelihood, developing their community (Burger & Owens, 2010; Drabek, 1987), combining the strengths of traditional and modern management techniques, and building the capacity of knowledge transfer (Sudhipongpracha, 2014). Cambodia has had a long history of violence and conflict under the Khmer Rouge regime and the period of Vietnamese occupation. The Paris Peace Agreements (PPA) on 23rd October 1991 was aimed at ending two decades of conflict in the country (Ratner, 1993). An election was conducted by the United Nations Transitional Authority in Cambodia (UNTAC) in 1993 along with the reconstruction efforts of many other development agencies. Currently, Cambodian NGOs are uniting in order to help with the social, economic and democratic development (CCC, 2012). Post-conflict Cambodia was riddled with a host of development issues, ranging from land re-distribution, human trafficking, and corruption in the public sector. Over the years, the Cambodian government has not been effective in addressing these issues. The country must rely on the NGO sector in moving forward with the reform agenda. According to the Cooperation Committee of Cambodia (CCC), between 20 to 30% of the Cambodian population received directly benefited from NGO aid projects. The NGO sector budgeted approximately US\$ 550 million for assistance, which was almost as much as the expenditure of the national government

expenditure in relation to social development. Almost 50% of all INGO donations within Cambodia came from the USA, EU, and Japan. In 2012, NGOs in Cambodia had a total estimated budget of between US\$ 600 and US\$ 700 million to support the implementation of their projects and organizational activities (Cooperation Committee of Cambodia, 2012). A total of 1,727 NGOs were registered in Cambodia, comprising 574 INGOs and 1,153 LNGOs. However, only 530 of these NGOs were known to be operational, with 80 of the remaining NGOs being closed down, and 1,117 not reporting their activities (Council for the Development of Cambodia, 2015).

There were many reasons for closing down. Firstly, some donors removed their support from LNGOs to countries with lower GDP than Cambodia. Secondly, some donors stopped their funding to those LNGOs because the NGOs did not have a standard financial management system. These include the rules that regulate income-spending, internal and external audits, organization's policy on overhead cost management, executive director's evaluation method, organization's project selection method, and the organizational structure management. Thirdly, a few NGOs did not rely on external funding. They had experienced a financial crisis because they did not have a strong financial sustainability strategy to accommodate effects when donors withdrew their aid or during a global financial crisis. Fourthly, LNGOs were diverted into a "for-profit" structure after working several years with poor/vulnerable clients in promoting the quality of life in rural areas; they knew clearly what services those clients needed. Furthermore, they accepted the donor's objective which is to combine businesses with the private parties that contradicts to the pioneering organization's missions and visions.

Therefore, those services did not meet the poor/vulnerable clients need. Most of the benefits were taken by the business group. Some LNGOs that are still in operation rejected the funding from donors. External funding sometimes affects executive director's discretion in running their organization to meet their objectives. Supporters prefer NGOs running their projects contrary to the organization's objectives (Kotloff & Burd, 2012; Lekorwe & Mpabanga,(2007).

There is evidence that there were some conflicts between NGOs and the Cambodia government. This can be seen from the situation where NGOs attempted to promote administrative reforms in the absence of the public sector in the past decades. The Cambodian government often criticized the NGOs for receiving billion-dollar foreign aid from the influential countries. The government mentioned that NGOs' financial management is not transparent and systematic. They even gave support to the politicians from the opposition. On other hand, NGOs were perceived as having better governance than the government because corruption in the country is rampant (Cooperation Committee of Cambodia, 2012). Thus, most donors supported Cambodia through NGOs because foreign aid is given directly to the beneficiaries. This paper aims to analyze sources of funding for local NGOs, to measure the level of discretion of local NGO executive directors, and to assess the relationships among source of funding, amount of external funding, and the NGO executive directors' discretionary power.

NGOs Role and Function in Service Delivery

Through previous research, it was found that there are three types of services that most NGOs provide to their clients. The first

type consists of services delivered directly to recipients, such as providing farmers in rural areas with equipment or supporting those living in disaster-stricken or conflict-ridden areas. For example, a number of NGOs provided disaster relief aid, such as food, medication, and shelter, to those affected by the 2008 Sichuan earthquake. The second type of NGOs' services involves the strengthening of existing public service programs by introducing innovative solutions to local problems and by training government officials. However, Sydow and colleagues (2009) found that under many circumstances, NGOs do not provide social service delivery techniques that are suitable for the local conditions and, hence, do not help solve the local problems (Sydow, Schreyögg, & Koch, 2009). For instance, Brass (2012) observes that NGOs in Kenya rely on the logic of convenience in exerting their influence on local communities and governments; their performances are evaluated on how quickly humanitarian aid is delivered to target groups, rather than the outcome indicators, such as the Human Development Index (HDI) (Brass, 2012). The third form of NGO service is an advocacy program designed to encourage clients to voice their opinions to their respective government authorities. By this so-called "empowerment" process, citizens learn how to hold the government officials accountable for their actions and public service management. For instance, in Kenya and Mozambique, local citizen empowerment was an essential ingredient of advocacy work for NGOs to build their credibility in local communities. It is a beginning point for advocacy. On the other hand, in the Philippines, the experience of the Project Development Institute (PDI), an NGO that plays an important role in the country's agrarian reform process, demonstrates the way in which

NGOs can enhance relationships between government and local organizations, as they negotiate land entitlements. PDI enables people to claim their land rights by assisting in the administrative and legal procedures. However, not all NGOs are successful in their missions. There are many instances in which NGOs' projects have fallen short of their stated goals and missions (Hearn, 2007; Vivian & Langhinrichsen-Rohling, 1994). In conclusion, NGOs play an important role in many countries' social movements by providing service delivery to farmers in rural areas or victims in conflict-ridden areas, government officials in the strengthening of existing public service, and vulnerable citizens to voice their opinions to their respective government authorities.

NGOs and Financial Sustainability

Effective financial management can help an organization to be more effective, efficient, and accountable to donor agencies and beneficiaries. For instance, looking after organizations' financial wellness and preparing them for long-term financial sustainability. There are four indicators that can be used to measure the financial health of an organization as follows: (1) Cash flow reserves for building a cash reserves system with a minimum cash reserve of three months for potential use in periods of economic downturn. (2) The revenue-to-expenses ratio is very necessary to measure an organization's funds to operating expense ratio or the ratio of liquid assets to current liabilities. (3) Limited overhead expenses are covered including program operating costs or benefits to clients. (4) Monitoring and evaluation were recorded as a revenue and expenses by using generally accepted accounting principles and at least one

professional auditor, and a clear financial management policy, including definitions of allowable expenses (Bowman, 2011; Clemenson & Sellers, 2013).

Financial sustainability refers to the ability of administrators to maintain an organization in the long-term, to seize opportunities, and react to unexpected threats while maintaining general operations of the organization (Bowman, 2011). Economic shocks can occur such as temporary loss of program funds, monthly variability in donations, etc. The maintaining of long term financial sustainability is very important for non-profit organizations because they serve high-need communities which have low income. Nonprofits receive their funding from charitable contributors or external funding, or membership fees. Thus, balancing financial sustainability and the organizational mission is vital when making assessments on its social mission. However, nonprofits face the challenge of achieving financial stability over the long-term while reaching financial objectives such as funding their programs, covering the cost of administration, and financing services to promote their social mission. Nonprofits are vulnerable, especially when serving in high-need, and low-income communities. To understand building financial sustainably, the nonprofit should know all the challenges related to establishing financial sustainability in their market such as reliance on external funding and fundraising technique and expectations of value and accountability (Blackwood, Roeger, Pettijohn, 2012).

Reliance on External Funding and Fundraising Technique

Sources of funding are classified into two broad categories. The first source is restricted funds that indicate flexibility and short or

long term continuity. Restricted funds usually come from grants that are restricted with terms and conditions about what the funds can and cannot be used for. The second source is unrestricted funds, funds that come to an NGO without restriction and may be used to achieve any of the organization's objectives. Unrestricted funds are from membership fees, general donations, bank interest, and fundraising events. This source of funding provides autonomy and flexibility for the NGO. An organization should accept only 50% from international aid agencies, 20% from membership, 20% through community fundraising, and 10% from other income. This strategy will help an organization achieve financial sustainability (Chen, 2003).

Communication and credibility are keys in helping organizations to find a supporting market as well as donors. Communication for nonprofits is a way to offer the market opportunity to show what it is that makes the organization stand out, what the organization is working towards, and why this work is relevant (Sandhu, 2009). However, many nonprofits are using traditional management to raise their funding. In recent years, nonprofit organizations have been updating their technology and use social media in order to increase their marketing efforts. Not all nonprofits have appropriated the technological route because it can be expensive and require the capacity to develop social marketing tools. On the other hand, communication, as a tool for nonprofits, may change as the behavior of people changes. Communication tools consist of websites, social media pages, and communicating information that has the potential to keep an organization serving a community and investors. If an organization has an outdated website, it gives the appearance of poor management to those who view the

website, especially donors who will think that the organization is stagnating and inactive. Face-to-face communication through meetings/conversations and quality service delivery alone may not build community reputation. So, organizations should be utilizing information technology with various communication techniques.

There are some opportunities for engaging the community to assist with fundraising efforts. Nonprofits can work with the community to foster a culture of giving. This premise is to educate community members about the interdependence between the organization and community members. Nonprofits should place an emphasis on teaching community members that the organization relies on help from the community. This education strategy will encourage members to know why they must provide assistance, even if that support is a small amount. In addition, this participation may enhance the willingness of the community to contribute towards the cause. This effort must be linked to program goals to effectively communicate and help them understand that it is their community. Furthermore, volunteers are a key human resource to the organization. To promote community involvement in nonprofit organizations, a volunteer participation strategy is appropriated by low-funded organization to develop financial sustainability. Volunteers can make up for staff shortages and enhance productivity and program delivery that a nonprofit otherwise may not be able to achieve. In 2009, nearly half the nonprofits in the United States relied on volunteer work as a way to enhance current operations and address financial sustainability during an economic downturn. Most volunteers feel the need to work there and see it as a way to meet new people and develop their skills. However, some nonprofits fail in

managing their volunteers effectively and struggle to keep them engaged over a longer period of time (Eisner, Grimm Jr, Maynard, & Washburn, 2009). Eisner and colleagues (2009) recommended that the best practice to manage volunteer resources is matching volunteers' skills with appropriate duties and then measure what the impact of those volunteers is. The volunteers help organizations to reduce the expenses of hiring full time staff (Eisner et al., 2009).

Expectations of Value and Accountability

In the past decades, the value of accountability in the public sector has crossed over to many of the prominent nonprofits with efforts such as Big Brothers Big Sisters of America, Girl Scouts of America, the Child Welfare League of America, and United Way of America. Researchers and professionals have designed a system to measure the organization's mission and strategies with a performance measurement program. A system of evaluation was used in tracking information about operations by creating accurate reports on outcomes, the impact of programs, and the streamlining of budgeting efforts. In contrast, many organizations have set goals too high and it is difficult for them because they do not have enough capacity to support structured program evaluations. Specifically, programs that are loosely aligned with excess financial organization may be threatened in terms of the long-term viability of their program (Zimmermann & Stevens, 2006).

There are seven criteria in nonprofits for evaluating the related impact of programs consist of (1) alignment with the core mission, (2) excellence in execution, (3) scale or volume, (4) depth, (5) filling an important gap, (6) community building, and (7) leverage.

These seven criteria should be utilized to evaluate the specific programs and services that are offered by the nonprofit organization. Afterwards, decisions related the scale of these programs depend on the number of programs or services that fall into each category. The organization should keep the program or service with low mission impact but high profitability. In addition, annual reports are an important communication device to satisfy donors that their duty is accountable to public (Gordon, Khumawala, Kraut, & Neely, 2010). Academic studies indicate that donors require accounting information to help their decision making (Buchheit & Parsons, 2006; Parsons, 2007). However, nonfinancial performance information is often the most interesting part of the annual report for the public, and an influential part in any decision to support a nonprofit organization through donations or volunteering. In 2010, Gordon and colleagues outlined best practice recommendations for annual reports in the nonprofit sector. The financial statements must be audited or reviewed in the annual report to investors and other parties of interest. These annual reports, no matter how complete, will not be used if not easily obtained. On the other hand, transparency is very important in disclosing voluntary and required financial information that allow the user to look through the numbers and understand the underlying activities portrayed.

NGO's Management Structure and Executive Director's Roles

Nonprofit organizations often establish a board of directors or advisory board to provide guidance to the organization regarding their operations. An effective board is encouraging consistent participation in strategic planning, committee involvement, and

resource development. This participation will reduce the organization's vulnerability (Hodge & Piccolo, 2005). Thus, the board brings added value to a nonprofit organization by performing monitoring and control functions of each board member (Brown, 2005). In contrast, the frequency of board meetings is not associated with any measurement of board performance, but it will increase board member occupational diversity. The quality of board interactions and the commitment from board members are more important than frequency of involvement for overall performance. The executive director has discretionary power over budget approval as requested by the project manager or finance manager or operation manager, and he/she has to abide by the financial policy of the organization (Byrd & Hickman, 1992; Feng, Ghosh, & Sirmans, 2005).

Strategy to Enhance Financial Accountability of NGOs in Developing Countries

NGO's financial management structure and executive directors' role, it is evident that an NGO's financial structure has an important bearing on its operations and accountability. According to Ebrahim (2003), there are three types of NGO accountability: accountability to the financial donors, governmental requirements, and accountability to their beneficiaries. The first dimension is accountability to financial donors. NGOs are expected to disclose all information pertaining to their organizational rules, plans, and actions to their funding agencies. Currently, it has become increasingly difficult for NGOs to meet this accountability criterion due to the donors' diverse objectives. Because the international NGOs raise funds mostly from the developed countries' national governments and

distribute them to LNGOs, the LNGOs' operations are expected to reflect both the external donors' objectives and their constituents. To maintain the streams of funding sources, NGOs must put in place accountability mechanisms to show evidence of past performances to the patrons. It was found that disclosure statements and reports to external donors, internal donors, and oversight agencies vary from country to country. In many instances, performance assessment and evaluation reports are regularly assessed. In other instances, they are evaluated at the end of a project by a set of performance indicators established by their funding agencies (Ebrahim, 2003). In contrast, Mulroy (2003) suggested that nonprofit organizations should select and optimize resources and approaches that work around capacity challenges. For instance, collaborating with university-based researchers to develop evaluation efforts can help in measuring outcomes. In one case study of a nonprofit organization serving a low-income community, the project manager developed a relationship with university-based researchers who helped design and implement a baseline study, and designed new neighborhood-level instruments. On the other hand, nonprofits in low-resourced areas could consider developing collaborative partnerships that leverage the systems and expertise of entities that have the skill sets, knowledge, and resources to conduct quality evaluation efforts (Mulroy, 2003). The most important concern is the financial donors' abuse of their oversight authority (Najam, 1996). Similarly, Ear (2007) refers to this as goal defection through donor dependence, which is the reason why some people express concern over the growing influence of foreign NGOs in developing countries (Ear, 2007), where the law is not strong enough and may turn into neocolonialism.

Currently, the NGOs must keep their donors satisfied, so they can grow, thrive, and expand even when providing inadequate services. Sometimes, NGOs spend more time for professionalizing and meeting donor requirements for reporting and evaluating, and less time is spent in interacting with clients and beneficiaries, leading them to lose contact with their original values. However, unequal relationships between donors and NGOs lead to the irreconcilable position in which they represent grassroots communities but are accountable primarily to external organizations (Mohan, 2002). So, the cost of accountability to donors is high, as NGO activities now require money and technical knowledge (O'Dwyer & Unerman, 2010).

The second dimension of NGO accountability is accountability to government. NGO accountability to government is also based on an upward power relationship. The government creates a legal and regulatory environment around the NGOs' function and, in this respect, the government has significant leverage. Accountability to the government in terms of respecting and working within the laws of each country, includes sharing information to government departments and being transparent on their activities. Some NGOs also engage with government departments in activities to build relationships of trust, and develop capacities in efforts to link communities to government. However, it was challenging for them to be accountable to government. For instance, in Cambodia the government seems remote because they look at NGOs as the opposition sector. Some NGOs also argued that they didn't have to be accountable to the government, because the government is not their donor (Ebrahim, 2003).

The third dimension of NGO accountability is accountability to the beneficiaries. This dimension measures the NGOs' performance results in delivering services to their communities. The concept of participation, which is often misused and participation often means nothing more than allowing the local community to agree with what the NGOs already intends to do. Similarly, Kilby (2006) suggests that the bottom-up approach to developing the NGOs' action plans is indispensable to ensure the NGOs' accountability to their beneficiaries, particularly the poor and vulnerable population (Kilby, 2006). This bottom-up approach is challenging because most NGOs are financed by international donor agencies whose emphasis is on professionalizing and depoliticizing the LNGOs. By the process of professionalization, the NGOs become implementers or contractors of donor agencies more than representatives of local constituents. As organizational survival and financial independence become the NGOs' management priorities, they have incentives to emphasize fund raising and development of a patron-client relationship with local communities, rather than fostering citizen participation in development programs and service delivery.

Research Methodology

Qualitative methods were used for this study (Robson, 1993; Rossi, Wright, & Anderson, 1983). The sample of this study includes executive directors or deputy directors and staff of nine LNGOs stratified by budget (large, medium, and small), credibility, at least five years of work in Cambodia, and being registered with the Ministry of Interior (Mol). Three set of research instruments were used for data

collection in this research including the semi-structured interview, financial analysis form, and demographic forms. Primary data was collected from in-depth interview. The voluntary key informants participating in this research included nine NGO administrators and representatives. Secondary data was collected from NGOs' research, academic reports, related news, and web pages. The data analysis from the semi-structured interviews, document review, and NGOs' manual report, were analyzed through content analysis based on the main research objectives, and research conceptual framework. The researcher also used the existing data from NGOs' interviews to synthesize that with all the other data. The overall findings are summarized and reported in a descriptive manner.

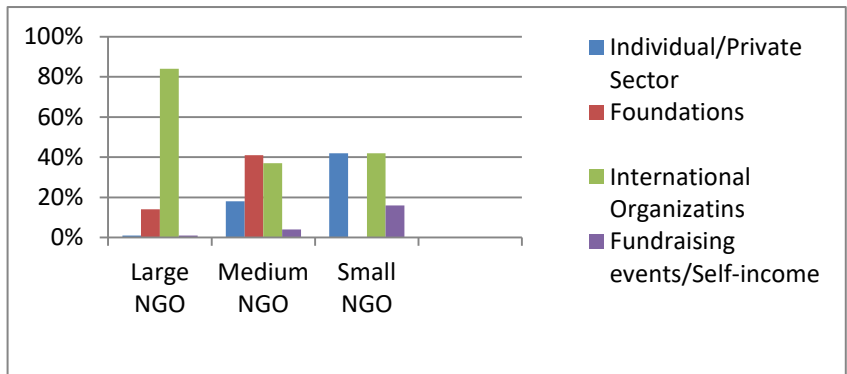
Results and Finding

The analysis of result and findings here focus on three areas such as sources of funding for small, medium, and large local NGOs, the level of discretion of local NGO executive directors, and relationships among source of funding, amount of external funding and the NGO executive directors discretionary power.

According to the researcher's in-depth interview with the nine LNGOs in Cambodia, the researcher found that NGOs were supported by private sector associates, foundations, international organizations, and NGO fundraising events/enterprises. A private foundation is a nonprofit organization with few sources of funding. It accepts grants from other charities rather than operating its own charitable services. According to Figure 1, large NGOs mostly received external funding from international organizations. The amount of external funding ranged from \$1 million to \$2,231,000. The source of

funding was vital because the funding from legal sources will not affect the organization. Some NGOs tried to run their organization through entrepreneurship. CEDAC attempted to create financial sustainability through selling products in organic agriculture made by the farmers. They wanted farmers to raise their production's income to promote self-sufficiency. Many medium NGOs received funding from foundations and international organizations. The amount of external funding ranged from \$600,000 to \$900,000. These organizations provide education and care for orphans/affected children. They got compensation from their members through training other people, selling published books, or operating a Khmer charity and company (rice, clothes, shoes and educational materials) for vulnerable children. Small NGOs received external funding from individuals and international organizations. The amount of external funding ranged from \$100,000 to \$330,355. The small NGOs accepted any support because of the small number of projects. Small NGOs received \$100 support per month from a Khmer restaurant and the university students (rice, bicycle and educational materials). In contrast, KKO ran a business of bicycle tours for foreigners/tourists around Siem Reap. They could raise 50% of all their funding this way. Almost 50% of the funds were coming from the internal fundraising events through organization's inventiveness. The sources of funding and the amount can be shown in Figure 1.

Figure 1 : Percentage of local NGOs' funding



Organizational Structure and Executive Directors' Responsibility

It was found that large NGOs had a board of directors with five or seven persons from the community, Buddhism association, human rights organization, embassy, and/or retired civil servants. The organizational management structure consists of a board of directors, senior management team (SMT), executive director, vice executive director, advisor, program manager, and general staff. TIC determined the mandate of the executive director for only two terms or eight years. When the executive director has a strong authority, it's difficult to be financially accountable on the performance evaluation related job descriptions because some executive directors had more authority than the board of directors. Most of those board members came from the credible institutions. The structure completed the criteria of a nonprofit organization set by the constitution. They had no power to evaluate the executive director's performance to lead the establishment for the next year. Specifically, in approving the budget, more than \$500 must be requested through the approval of

the executive director. Large NGOs had no worries on losing value assets because the entire value assets were supervised by the insurance company. Medium NGOs are comprised of a member-board director, ED-head of program, field coordinator, office manager, and staff. But, they didn't have any policy to determine the mandate of the executive director. Some organizations had a positive outlook with the leadership of the executive director and their outstanding performance in the past years. For NGOs who provided compassion for children, a warm environment, food, clothes, school supplies, education and extracurricular activities, staff were appointed or authorized by their relatives. For the internal budget, expenditures of less than \$250 must be signed by the management team, and expenditures of more than \$250 must be signed by the senior management team. For the external budget, less than \$5,000 were signed by ED and more than \$5,000 were signed by the executive director's committee. Small NGOs did not have any policy to determine the mandate of ED. Similar to the medium NGOs, they had board members, an executive director, advisor, program manager, and general staff. They worked together like a big family. In addition, they trusted their leader's abilities to initiate the operations of the organizations. These small organizations did not have a big budget. Thus, the accountant arranged the organization's finances. In addition, the fund to be used was less than \$50 and it must be signed by the accountant. More than \$50 must be signed by ED following the organization's expenditure regulation. Moreover, only large NGOs had the mandate of ED. Similarly, the number of members of the board of directors and its origin were in the same system. But, the amount of ED's salary was higher than the medium

and small NGOs. So the amount of budget for smaller NGOs was lower than the large NGOs. Specifically, smaller organizations with lower budget opted for cheaper review engagements.

Financial Accountability

The NGO's financial accountability includes measurement systems to monitor their financial operations such as regulated spending, internal-external auditing, and executive director's evaluation. The large NGOs had rules which regulate the spending, procurement, and financial audit. These rules were from the board members. However, to assure the quality of financial accountability, they need to hire an expert to audit their financial management system and compensate the external auditor. The medium-size NGOs used the standards of financial management in accordance with the organization's core. They had financial regulations related to spending, procurement, and auditing. These rules came from the board of directors. The external auditing was a requirement of the funding agencies. For the internal quality control, financing must be audited by the internal staff. In addition, the degree of intervention didn't have the funding agencies for the organization's internal management. Instead, they only monitored big areas such as progression of the program and financial status every six months. Small NGOs had internal auditing. The rules were designed by the management team and board members. A separate internal quality control included an audit every month to discuss and find the resolutions of the inconveniences. For the small NGOs, the degree of intervention had no funding agencies in their organization's internal management. Thus, there was no pressure from the donor. However,

they asked the donor for constructive criticisms to develop and improve the organization, and the tracking reports would be sent to the donor twice a year.

There were three types of NGOs' accountability: (1) accountability to the donors, (2) accountability to the governmental requirement, and (3) accountability to the beneficiaries.

The executive director must have a financial accountability to the donors, government, and beneficiaries. Hence, the executive director's evaluation had a mechanism to measure the ability of the organization's leader. The donors needed to know the progress of the project. Then, they compared the input and output to measure the success of the project. Some donors provided only 80% of the funding. The remaining 20% would be provided if the project was successful. A financial audit was conducted once a year and cost around \$5,000 to 8,000. Sharing of information to the government's department enhanced the cooperation of the related ministry, provincial governor, and the allied department. When the services/programs were given to the beneficiaries, the monitoring and evaluation system was used to assess its operation. The tools were also used to evaluate the service/program. It consisted of scholarships, leadership enhancements, life skills, children's behavioral probing, and business partnerships. For example, if the student did not come to school for more than three days, KAPE would visit the student's house to negotiate with them and their parents or CEDAC would use the baseline survey in reviewing the input and output for 6-7 months. Specifically, the CO trained the staff to understand the outcome system and the result of project and

then measured it. The project manager and evaluation group designed a questionnaire and then analyzed the collected data.

The medium-size NGOs' executive director's evaluation was based on the basic job requirements, job specification, interpersonal skill, action plan and its objectives, general analysis of the employee's strengths and weaknesses, and innovation for the organization. In addition, the donors required an external audit. This auditing was examined by the auditor from Price Waterhouse Cooper (PWC). The donors gave the funds and made an agreement with the organization. The compensation for external auditing was around \$3,000-5,000 per year, and they spent it with 2-3 auditors per month. It was very expensive to hire an external auditor. There were instances that they did not have enough budget but they had to follow the donor's conditions or the organization's rules. External auditing was the best method for the organization to explore more donors and disclose transparency. The government was one of the drivers of accountability mechanisms for budget transparency and legal requirements (tax status). However, the reports should be submitted to the Ministry of Interior, Ministry of Planning and Council for the Development of Cambodia: CDC. Generally, they only needed the activity and financial report every six months. To evaluate the services/program provided to the beneficiaries, staff and management team, they used the input to compare with the output of the program. For example, in the case of CDCO, they built a new school. The percent of attitude towards education and the number of students in high school had increased. Consequently, the percentage of high school students who passed the exam and graduating students who got a job had increased.

The small NGOs had no evaluation for the executive director. The donor was not strict because they mainly based on newsletters, the result of children's education, achievement of the organization and the volunteers who visited the organization. However, they must submit activity reports to the donor. For small NGOs, there was no auditing because it was expensive and it cost around \$1,000 per year. But, they had a volunteer from AUFID to organize the financial system. The small NGOs must submit an annual report, and an activity report to the government department such as the cooperative, city hall, provincial hall, and other government units. To evaluate the service/program provided to the beneficiaries, the management team of NFC and KKO compared the percentage of the students who passed the exam for 12th grade, the percentage of the students who graduated from the university, the percentage of the students who got a job and then, updated the information when they left NFC and KKO to work to another place. The financial accountability of each size of NGOs can be summarized in the Table below:

Table I : Financial Accountability

Accountability to whom?	Large NGO	Medium NGO	Small NGO
Donors Financial auditing	-External audit once or twice a year by independence auditor-Spent 5,000 \$-8,000\$ (Organization's rules)	-External audit once a year by independence auditor-Spent 3,000\$-5,000\$ -(Donor conditions)	-No external auditing -Weekly & monthly meeting -Report to donors (No conditions)

Accountability to whom?	Large NGO	Medium NGO	Small NGO
Government Sharing information	Financial report & activities plan to government department	The activities & financial plan every 6 months	Annual report to government department
<u>Beneficiaries</u> -Measuring service/program -ED discretionary power	-Compare the input & out put of service/program -ED can approve 500-9,900\$ (financial regulation) -ED work evaluated by management team	-Compare the input & out put of service/program -ED can approve 500-5,000\$ (financial regulation) -ED work evaluated by management team & staff	-Compare the input & out put of service/program -ED can approve up to 50\$ (unlimited) -No evaluation for ED

In conclusion, most mid-sized and large-sized non-profit organizations scrutinized their financial management practices annually by conducting an independent auditing. There were several levels of independent reviews (e.g., annual audit, review engagement reports) with various specialized fees being attached to each. An annual audit was recommended for larger non-profit organizations with annual revenues in excess of \$1 million, while smaller organizations with lower budget opted for a less expensive review engagement.

Relationship between source of funding and organization

The large NGOs had a communication strategy in looking for sponsors. They had organizational website, social media sites, newsletters, and global network, and participated in some workshops with the international development agencies. Many sectors knew them well as a credible and legitimate organization. In addition, most of the staff were trained to be fluent English speakers/writers. They had experience about teamwork and communication skills with the external companions. As a result, it made the large NGOs gain more support from the international organizations than the interior organizations or individuals. However, the large NGOs constantly rejected the funding which didn't follow the organization's mission and vision. They thought that the funding affected the organization's service/program and it made the organization's operation non-independent. The medium NGOs were a little bit different from the large-sized NGOs. Most of the medium-sized NGOs were established since 1990s. They were classified as an international organization supported by the developed countries. That affiliation built a strong communication for them to seek donors who can support their organization and also to finish their task in Cambodia. Cambodian managers changed the name of those organizations into a local NGO. The medium-sized NGOs helped develop Cambodia for three decades. The source of funding came from the foundations. The small NGOs lack communication skills with the international development agencies especially in proposing organization's outline presentation, and updating information on websites and social media. The communication was a method to show the performance of their management to the sponsors. On the other hand, small-sized NGOs

had a good relationship with the government in sharing of required information because their framework was not relevant to the politics, sponsorship and societal injustices. The small-sized founders were afraid to talk about politics because it would give the organization an unexpected effect. Their funding support came from individuals and the international organizations. For this reason, it showed that funding from individuals were too unrestricted in developing the service/program. Also, fund raising for self-income was agreed and accepted by their organizational administrator's team. It means that they survived even though external funding stopped its support in some instances. They adapted faster than the organization with no self-reliance strategy.

Moreover, the relationship between the source of funding and the organization was created by the executive director and their management teams through communication skills. These communication skills motivated them to gain support from individuals/private sector, foundations, international NGOs, and other sources. Indeed, the source of funding may analyze the level of independence and financial sustainability.

Relationship between the amount of funding and the donor's requirements

The large NGOs' funding budget was between \$1,000,000 and \$2,231,000 per year. It required financial auditing once a year. It was the donor's requirement. The financial auditing firm was generally selected by the donor. For the auditors' compensation, it was paid by the donor and the organization depending on their agreement and the organization's financial status. For internal monitoring, the internal

quality control was managed by the organization exclusively. For large-sized NGOs, there were some prohibitions for married couples working in the same organization, running a business, purchasing and hiring, to avoid conflict of interest in the organization. According to one of the interviews expressed by the senior management team, they were not willing to reveal their relative business or their position in the private sector. Consequently, the amount of funding was increased or decreased depending on the transparency, financial regulation, efficiency and effectiveness in management. Specific major donors were restricted by financial auditing. The medium-sized NGOs had a funding budget between \$600,000 and \$900,000 per year. The funding came from many sources or various collective amounts of the project. The NGOs were financially capable. They were willing to pay the financial auditor's compensation in order to fulfill their donor's obligation. Financial auditing built the organization's credibility to the donors, public sectors, and beneficiaries. The small-sized NGO had a funding budget between \$100,000 and \$330,355. It was also recommended to audit the financial management of the donors. However, those donors were unrestricted like large-sized and medium-sized NGOs because their amount of funding was smaller. The source of funding was mostly from individuals. The small NGOs tried to hire a financial auditing firm during the early phase, but this effort was not continued after failing to find a sponsor. They didn't hire an independent auditor because they didn't want to spend time for complicated and unnecessary documents. They only cared about developing service/program to their clients. When the organization had no financial auditing system, many people thought there was corruption in those institutions and wanted transparency. Those

organizations depended on the honesty of their leaders especially their executive director, and on financial management system and financial health of the organization such as cash flow management, liquidation, costs of the administration, monitoring and evaluation. Thus, the donor's requirement for relevant financial auditing by the independent auditor was inefficient for the small-sized NGOs. They were looking for donors who can work together with them without too many criteria/conditions. In addition, the donor's requirement generally focused on financial auditing and the amount of funding the donor preferred to support. Not all the organizations were obliged by the independent auditor to audit. It depended on the amount of their funding resources, financial management system, and the outcome of the projects

Conclusion and Discussion

This research discusses insights into local Cambodian NGOs. The study objectives were 1) to analyze sources of funding for LNGOs in Cambodia, 2) to measure the level of discretion of local NGO executive directors, and 3) to assess the relationships among source of funding, amount of external funding, and the NGO executive directors' discretionary power. This was a qualitative research study conducted by using in-depth interviews with LNGOs' executive directors. The results show that the source of funding of large NGOs came from international organizations, for medium NGOs came from foundations and international organizations, and for small NGOs half came from individual donors and half from international organizations. For the level of discretion in use of funding, a large

NGOs' executive director can approve budget only up \$9,900 which is higher than a medium NGOs of only \$5,000; small NGOs did not have this limitation. It means that large and medium NGOs' discretionary power is lower than small NGOs. The NGOs supported by international organizations in the amount of \$1 million or more than \$1 million must be audited by an independent auditor once a year. It is similar to NGOs which received between \$600,000 to \$900,000. In contrast, the NGOs with support up to \$100,000 do not have to be audited because the donor is unrestricted in the use of funding.

Sources of Funding and Fundraising Technique

When less-developed countries became mid-income countries, some NGOs will be closed out, because external funding was reduced. To create a good quality of financial management and financial sustainability, the government and NGOs themselves have promoted developing NGOs and restricted NGO laws. Small NGOs should seek sources of funding that will help organizations to work closely with higher-need communities. Some NGOs work in urban rather than rural areas. The support from donor agencies is restricted with terms and conditions about what the funds may or may not be used for. Sometimes, restrictions funds will spend organization too much times with preparing for an annual audit report rather than establishing to develop villagers/Cambodians quality of life (Lekorwe & Mpabanga, 2007). In addition, small NGOs are always no expert writer in big source of funding. In additions, staffs have no enough experience to apply for big funding. Generally, experienced staff with excellent English are not often working in small organizations. They usually work with the organization offered high salaries and other benefits. NGOs served higher-need communities. Most of these

communities are low-income communities. So, it is a struggle to raise funds when few community members have the means to contribute donations to support NGOs. Instead of contributions, some of them tried to run enterprise projects to help their beneficiaries but this has not been successful in the case of NGOs in this study. To reduce expenses and to get new experience, some organizations have been recruiting volunteers from abroad or sending the volunteers to the relevant organizations. But, this has the problem of language barrier and need for translation.

The Level of Discretion of Local NGO Executive Directors

Large NGOs practiced systematic implementation that has possessed adequate organizational structure to employ professional managers. They emphasized professionalism and long-term career orientation. Large NGOs determined that the ED could stay in office for only two terms or not more than eight years. When the ED stays in the position too long, he/she has too much power and it is difficult to be accountable and transparent. The staff and management team are not comfortable to evaluate ED's work. Sometimes, his/her management team wanted to elect a new ED because they couldn't air their ideas. Some ED was a founder then became the permanent ED. So, he/she is an influential person in the organization. In contrast, small and mid-size NGOs do not have their own personnel management practices. Small NGOs' ED were appointed or authorized by their relatives. Sometimes, he/she works as a volunteer or got very small compensation compared to his/her scarified time for the organization. That means he/she loves the work. It is complicated to search for a capable leader to work in this position without salary or

small compensation. On the other hand, the organization that has a weak management structure will be faced with corruption more often than the organization that has strong management (Rahman & Sultana, 2012). A limitation mandate of the board directors is very necessary to build a democracy in the non-profit sector as well as to enhance reform public administration in public sector. The board of directors is comprised of representatives from community/association representatives, NGOs development partner, embassy personnel, and retired civil servants. NGOs should determine the mandate of the board of directors. Indeed, the board of directors has several functions such as responsibility to decide policy, strategy, protection of assets, appointing the chief executive, and representing interests of the stakeholder.

The executive director is a senior leader selected by board members and a qualified leader with integrity, experiences, and understanding of society's context. An organization provided equal employment opportunity and followed personnel management procedures which possess fair rules of recruitment and selection (Ahmed, 2015). Indeed, announcement is a way to publicly show that the organization gave an opportunity to external candidates. An executive director appointed by a founder or relative always have strong power because of their relative influence.

NGOs have had slow progress in NGO self-regulation. They have loose coordination mechanisms and efforts have been made by international organizations and United Nations during 1990s when Cambodia was preparing the first national election. The rules and regulations made by those international organizations were changed when donors left Cambodia after the first national election and then

those organizations converted to LNGOs. Thus, the organization structure management is looser than when they were an international organization. In researcher opinion, the financial policies and procedures manual should come from board members, donors, auditors, NGO development agencies. These financial policy/rules will discuss spending regulations, compensation auditor, and executive director's performance assessment.

A major accountability mechanism for NGOs is social audit. Generally, internal audit or internal quality control should be organized by internal committee every six months. However, some organizations have no internal control but instead have monthly meetings to discuss and find resolutions to the problem. For small NGOs, the degree of intervention that the funding agencies have in their organization's internal management is no pressure from the donor (Ebrahim, 2003).

The Relationship among Sources of Funding, Amount of Funding, and ED's Discretionary Power

The relationship between source of funding and organization is a relationship created by the communication skills of the executive director and their management teams. Those communication skills help gain support from individuals/the private sector, foundations, INGOs, and other sources. Small NGOs have higher authority in the use of funding than large and medium NGOs. But, they will be confronted with a financial crisis if their leader uses discretionary power beyond the scope if that is not in balance with the outcome of the work due. The organization's management structure will be weak until rectified. Not all the organizations must submit to an audit

by an independence auditor. It depends on the amount of their funding, financial management system, and outcome of projects.

Recommendations

According to the key informants, all size NGOs should strengthen good governance through cooperated with government, donors, and NGO development agencies. They are driving policy knowledge to NGOs. Author would like to describe distinguish recommendation to each size NGO:

For large NGOs should build their core staff capacity to become a leader in the future and should limited the mandate of board director and executive director because some large NGOs still have corruption even though they have structure management that it just a draw organized by power man. In additions, they should reduce reliance on external funding and attempt to promote community enterprise and use local resources in creating jobs. Cambodia needed help from international developmental agencies in the past decades. Someday, those agencies will move to other countries in greater need.

Medium NGOs should not be spending too much with instrumentalism especially modern car and hiring many staff, it is better save budget to develop service/program. They often missed attention to seminars/activities if any action not completes their benefit or related to political issue.

Small NGOs should work close though sharing information such as disclosure rules, plans, action, and reporting with the government and NGO development agencies rather than work with only donor. These are driver accountability mechanism for small

NGOs that they have no external auditing. Most of small NGOs structure management and financial regulations is not strong enough to transfer their authority to who is not their relative because untrusted or self-interest.

In addition, NGOs should reform management structures, especially, limitation of the mandate of board directors and executive directors. In the future, if those organizations converted to a for-profit organization or community enterprise they will have a strong management structure and reliability from the public. According to this study, most NGOs depend on external funding. Reliance on external funding is never sustainable. Cambodia needed help from international developmental agencies in the past decades. Someday, those agencies will move to other countries in greater need. So, NGOs should reduce reliance on external funding and attempt to promote community enterprise by helping people to understand the lifestyle in their homeland and use local resources in creating jobs to earn their extra income. Moreover, that community enterprise cannot develop smoothly without cooperation with the government.

Future Research Direction

Result from the finding revealed that LNGOs in a developing country mostly depend on external funding, thus, sustainability is in question. The future researcher should be focusing on a sustainability of development of LNGOs in Cambodia. The future research should try to answer the following research question "What is the path for development for non-profit organizations in order to become a community enterprise after transitioning off external funding?"

Notes

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