Localisation of Humanitarian Aid: A Case Study of Sustainable Development in Cambodia

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Abstract

Localisation of humanitarian aid has emerged as a major issue after the World Humanitarian Summit in 2016 which emphasised the importance of locally-led response as a corrective to power imbalances in the humanitarian system. However, the practical complexities of localised humanitarian aid are yet to be fully discussed. This paper aims to examine the concept of localisation in humanitarian aid through a case study of a local non-governmental organisation, the Cambodian Children's Trust (CCT), in Cambodia. Drawing on the framework of localisation proposed by Baguios et al., (2021), we analyse the application of localisation of child protection programs run by CCT. We provide a holistic understanding of how localisation is conducted in practice, and the impacts it has on the wider humanitarian sector. Our study illustrates that power can be effectively developed to local entities and localisation with empowerment could be achieved despite highly challenging conditions.

Keywords: localisation, accountability, sustainability, child protection, international NGO, Cambodia

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1. Introduction

In the realm of humanitarian aid, it is widely acknowledged that sustainable futures are forged through the leadership of the global South in development and peacebuilding initiatives (Paige, 2021; van Wessel *et al.*, 2019). Previous notions of worldwide progress centred around Western modernity as a guiding force have now evolved, recognising the pivotal role of local engagement in achieving effective and long-lasting development (Chambers, 1994). Consequently, the concept of localisation of humanitarian aid, which gained significant momentum after the World Humanitarian Summit in 2016, advocates for a transformative shift in the structure and delivery of aid. It emphasises the decentralisation of aid, departing from the traditional top-down international approach, and instead empowers local and national entities to take the lead. The fundamental premise of localisation rests on leveraging local resources and diminishing the influence of intermediaries in order to enhance the cost-effectiveness of relief efforts and promote sustainability (Agenda for Humanity, 2016). Thus, a central aspect of localising humanitarian aid involves ensuring financial transparency and improving the efficacy of aid delivery by aligning actions with local needs and expectations. By directing funding towards tangible outcomes for affected individuals rather than transactional costs, localisation is expected to ensure that humanitarian efforts are deeply embedded in the cultural, social, and economic fabric of the regions they serve (Van Brabant and Patel, 2017). Consequently, localisation focuses on empowering local communities and granting them the authority to make decisions that best cater to their specific needs.

After years of acknowledging the crucial role of local humanitarian actors in achieving sustainable development and numerous attempts at localisation, a substantial disparity between the preached ideals and the actual reality persists (Pincock *et al.*, 2021). The obstacles to achieving localisation are widespread and have been discussed within the academic community (Huang, 2022; Spence, 2021). For instance, Baguios *et al.* (2021) have identified various issues hindering full implementation of localisation, including the allocation of funds primarily to international non-governmental organisations (INGOs), limited access to funds for local and national groups, lack of trust in the capabilities of local partners, unequal partnerships, inadequate understanding of the local context, hierarchies within knowledge systems, and an absence of well-defined localisation policies. Despite the widespread recognition of the necessity for localisation among global policymakers and the detailed insights provided by researchers on the barriers to the localisation process, a significant gap remains between the theoretical model of localisation and its practical implementation (Pincock *et al.*, 2021). The realisation of localisation objectives continues to be an elusive aspiration, often falling short in practice, as ultimate decision-making authority frequently lies with Western entities who assess capability based on their own standards and metrics (Barbelet *et al.*, 2020).

This study will investigate the localisation of child protection through the case of an international non-government organisation (NGO), delivering child protection services in Cambodia namely, Cambodian Children's Trust (CCT). Cambodia is one of the poorest ASEAN countries, where 35% of Cambodians live below the international poverty line, and 40% of the Cambodian rural population live in poverty. This severely impacts children such that many suffer from malnutrition and lack of education. Around 12,000 children reside in orphanages, despite their parents being alive, with many relying on International NGO services. Currently, Cambodia's emerging child protection system is dependent heavily on international NGOs that work in parallel with local organisations. Founded in 2007, CCT began as an initiative to rescue children from an abusive orphanage in Battambang, Cambodia. Over the years, CCT has evolved from a rescue-oriented approach to a model of decolonisation that empowers local communities to self-determine their own development (Cambodian Children's Trust, 2022a). This transformation embodies the principles of localisation, fostering sustainable systems change and redefining the narrative of humanitarian aid within the region. In essence, CCT's journey from an orphanage-centred operation to its present-day "Village Hive" model serves as an illustrative example of the localisation of humanitarian aid. The Village Hive model, by strengthening families and promoting local agency and sovereignty, has instituted an 'upstream' approach. This shift from crisis intervention to crisis prevention and early intervention underscores the importance of localisation in creating sustainable and effective solutions to community challenges.

The aim of this paper is to examine the concept of localisation in humanitarian aid, with a particular focus on the principles of sustainable development. Using the case study of the Cambodian Children's Trust, the paper seeks to understand how localisation of aid is operationalised in practice, the challenges and opportunities it presents, and its impact on the effectiveness and sustainability of humanitarian responses. Ultimately, this paper aims to contribute to the broader discourse on localisation by providing empirical insights into its implementation and outcomes in the Cambodian context. To achieve the aim of the paper, we will review CCT's reports and a qualitative exploration of the Village Hive model. This approach aims to provide a holistic understanding of how localisation is operationalised in practice, and the impacts it has on the wider humanitarian sector.

The structure of this paper is as follows: Firstly, we provide an exploration of the concept of localisation. Subsequently, we introduce the theoretical framework and outline our chosen method of analysis. This is followed by a comprehensive analysis of the localisation of CCT. Finally, the paper concludes with a set of concluding remarks, summarising the key findings and insights derived from our study.

2. Localisation

The process of localising humanitarian assistance has gained significant momentum since the World Humanitarian Summit in 2016, advocating for a fundamental shift in the structure and delivery of aid (Fitzpatrick *et al*., 2023). The concept of localisation entails empowering local and national actors with greater control and decision-making authority over aid projects. It recognises that these actors, who reside and operate within the affected communities, possess a deeper understanding of the context and are often the initial responders during crises (Gómez, 2021). Moreover, they remain engaged long after international entities have departed, contributing to sustainable solutions. The principles of localisation and participatory approaches have been inherent in the core frameworks of humanitarian action even before the introduction of initiatives like the Grand Bargain or Charter for Change. The Red Cross and the INGO Code of Conduct, for instance, already emphasise the utilisation of local capacities in disaster response (Van Brabant *et al*., 2018). Similarly, Sphere Standards mandate aid organisations to support local capabilities and foster community-driven initiatives (Van Brabant *et al*., 2018). The Core Humanitarian Standard (CHS) advocates for a humanitarian response that reinforces local capacities while minimising negative impacts. These principles are also reflected in the humanitarian policies of various donors, and longstanding commitments such as harmonising donor procedures and requirements trace their origins back to the High-level Meetings on Aid Effectiveness held from 2003 to 2011 (Van Brabant *et al*., 2018).

There are two perspectives through which localisation can be understood: as 'decentralisation' or 'transformation.' The former viewpoint focuses on addressing the issue of excessive centralisation of strategic and financial decision-making in relief responses, aiming to achieve cost-effectiveness (Baguios *et al*., 2021). In this sense, localisation is achieved when decisions are made closer to the crisis-affected areas, with a significant portion of financial resources directed to local actors in the most direct manner possible. On the other hand, a transformational understanding of localisation considers success in terms of building strong national capacities and leadership (Baguios *et al*., 2021). It argues that the dominant presence and attitudes of international agencies can hinder national leadership and the development of local capabilities. From both perspectives, it is anticipated that the process of localising aid can significantly enhance accountability for both donors and local actors (Elkahlout and Elgibali, 2020). This encompasses improved responsiveness and relevance, increased community participation, strengthened feedback mechanisms, and enhanced trust and financial transparency.

Further, localisation closely aligns with the principles of sustainability, contributing to the establishment of a more balanced global community (Daud, 2021; Ophoff, 2018). At its core, localisation involves strengthening the

capacities of local and national actors, including governments, NGOs, and community groups. This capacity building, grounded in local knowledge and cultural understanding, is expected to result in effective and sustainable problem-solving approaches, thus promoting the sustainability of development initiatives (Daud, 2021). Additionally, it is argued that localisation fosters resilience and autonomy by enhancing the ability of local institutions to respond to future challenges (Sundberg, 2019). This reduced dependence on external aid signifies a shift towards more sustainable and self-reliant systems. Ultimately, by advocating for the empowerment of local actors and a fairer distribution of funding, localisation aims to address inequality, a fundamental objective of sustainable development as encapsulated in the United Nations' Sustainable Development Goals (SDGs). Therefore, localisation closely aligns with the principles of sustainability, contributing to the creation of a more equitable global community (Olivier *et al.*, 2018).

3. Localisation Framework

In this paper, we draw at Baguios *et al.* (2021) framework of localisation to better understand the localisation of humanitarian aids by CCT. Baguios *et al.*, (2021) delineates localisation into three fundamental dimensions: agency, ways of being, and funding. The interplay of these dimensions with levers, direction of localisation, and the understanding of 'local' determine the degree of power local actors can exercise. This includes decision-making power, and ideological power. Furthermore, it also dictates the level of resistance local actors can mount against powers exerted upon them by external entities.

3.1 Agency

In the realm of localisation, agency pertains to the ability of local or national bodies to discern their own difficulties and priorities, and to devise and execute unique strategies (Baguios *et al.*, 2021). This notion is anchored in the fundamental principle of universal agency, which acknowledges collective agency via state sovereignty and individual agency via the right to self-determination. The right to self-determination implies the capability to decide one's political standing and freely advance economic, social, and cultural development (United Nations, 1966, as referenced in Slim, 2021). By respecting state sovereignty and individual self-determination, the main accountability for propelling development falls upon the government and its citizens, including the civil society. As such, development comes under the jurisdiction of local actors, although international participants can shape it through foreign aid initiatives (Obrecht, 2014). This viewpoint is pivotal as it underscores the universal attribute of agency while recognising its susceptibility to external disruption.

The involvement of international participants in a country's development process inherently holds the potential of infringing on the agency of national and local players. For instance, the intentional application of policy stipulations by donors

can diminish the agency of local actors. It is vital to acknowledge that funding sources and local participants might hold diverging interests. Therefore, agency can be interpreted as the capability of local players to follow their policy inclinations, withstand donor priorities, and continue to receive funding (Fraser and Whitfield, 2008). It is important to mention that impediments to agency can surface at both the individual level, such as excluding local actors from certain meetings, and at the systemic level, where external aspects obstruct agency, like language barriers affecting a local actor's confidence in decision-making meetings.

3.2 Ways of being

The notion of 'ways of being' brings a decolonial lens to the process of localisation. Critics adopting a decolonial standpoint argue that a specific form of 'progress', driven by influential powers, is being promoted. This progress is frequently described as 'sequential, single-direction, and materialistic,' primarily fuelled by commercialisation and capitalist economies (Kothari *et al.*, 2019: xxii). This method could potentially have adverse impacts, not just on social relationships, but also on the environment. Such 'mis-development' (Tortosa, 2019) is backed by a unique modernity perception that favours 'universalism', picturing a 'unified, globalised world' that prioritises Western ways of being and understanding (Kothari *et al.*, 2019: xxii). Within the sphere of aid and development, there are critics, even beyond the decolonial lens, who disapprove of the mere adoption of Western or Weberian methods that may not fit the given context (Roepstorff, 2020).

In the context of localisation, the idea of decoloniality broadens this debate: imposing Western or Weberian concepts of 'modernity' - as revealed in biases towards certain actors or actions over others (for example, favouring formal NGOs over indigenous organisations with distinct structures; preferring contractual relationships over informal embedded ones) - contradicts the vision of a 'world of many worlds' as advocated by the Zapatistas (Baguios *et al.*, 2021; Escobar, 2018). Much like the infringement of autonomy can be detected at an individual or internal level, the same holds for the respect for dignity (or its absence). It could be that the dignity of a local actor is undermined as they may not conform to their internalised Northern standards of what they consider 'right' or 'proper'.

3.3 Funding

Many programmes that champion localisation frequently measure their accomplishments using funding metrics. For example, the Grand Bargain, a cooperative effort involving donors and humanitarian partners, aimed to direct 25% of worldwide humanitarian funds to local actors (IASC, 2016). However, the nature of the funding is equally crucial. Advocating for local-led approaches requires financing local actors 'as directly as possible', that is, with few

intermediaries. Ideally, this should be done flexibly to cater for core costs and last for extended durations (IASC, 2016; Peace Direct, 2020). Moreover, the process through which funds are accessed also carries significant weight. Preferably, funding eligibility and contractual obligations should not place undue burden on local actors, especially those without the necessary infrastructure or manpower to fulfil international standards (Roborgh, 2023; Urquhart *et al.*, 2020).

These tenets of directness, quality, and accessibility of funding are also reflected in the development sector. For example, in the Paris and Busan Agreements (OECD, 2005; 2011), donors pledged to prioritise national systems as their primary or default choice. They also committed to enhance the predictability of aid disbursement and to reduce the transaction costs linked with aid.

3.4 Levers

Baguios *et al.*, (2021) elucidate that the aspects of localisation are determined by the actors involved and the strategies implemented in a specific localisation endeavour. For example, the funding aspect is shaped by the construction of the funding framework, the individuals who decide on fund allocations, and the types of activities or objectives eligible for financing. These 'localisation levers' represent the concrete facets of localisation - they act as a characterisation of a specific localisation effort. These levers incorporate practical considerations regarding localisation activities and offer avenues for intervention to guide the localisation process towards genuine locally-driven practices. Put simply, if an external actor desires to improve their localisation effort, they can do so by adjusting these localisation levers.

Baguios *et al.*, (2021) list five localisation levers, specifically "Decision making, Priorities, Knowledge, Relationships and Delivery" (refer to Figure 1). They highlight that these levers do not align exactly with a specific aspect - indeed, the aspects exceed merely the combined effect of all levers. The degree to which funding is effectively redirected to local actors, whether their agency is compromised, and whether their unique modes of existence are respected are all determined by the different configurations of these levers. Given the complexity of these interactions, the questions proposed by Baguios *et al.* (2021) to characterise the levers are more descriptive than prescriptive. They can be employed to comprehend, illustrate, and examine the specifics of each localisation effort with increased precision.

Figure 1: Levers of localisation

Levers of localisation	Key questions to describe the levers
Decision-making	• Who gets to make decisions, and what decisions do they get to make? For example, regarding: funding allocations, which priorities to pursue, how to define success/results, how to design the localisation effort, who would deliver it, and how to monitor and evaluate it. • Who gets to define who 'local actors' are? • What is the decision-making process for each of these? Who is included? How have stakeholders been involved? Was there negotiation and/or participation, and if so how is this conducted? Are all aspects of the process communicated to all stakeholders?
Priorities	• Whose priorities/preferences are considered in the localisation effort? What are the criteria/what are the values used in making decisions about the localisation effort? Whose priorities or preferences are used to define success? • What information/evidence is available on stakeholders' priorities/preferences? For example, is there a survey or consultation that reveals local actors'/people's priorities or preferences? How is this information/evidence captured?
Knowledge	• Whose knowledge counts in understanding the local context, including in identifying the problem and developing solutions? • How is knowledge, data and evidence being produced, collected and used? For example, how is it used in decision-making or in evaluation? • Is learning occurring, and if so how and by whom? Are local actors learning and creating knowledge? • How is the localisation effort evaluated?
Relationships	• What is the relationship among the stakeholders – for example, between local actors and donors, or between local actors and communities? Between state and non-state actors; between different state actors; between private sector actors and NGOs/CSOs? • How is the relationship defined? Through a contracting process? A long-term partnership? What are the factors that may affect this definition – for example, trust between stakeholders, or the embeddedness of actors? • What roles does each stakeholder have in the localisation effort – for example, as intermediaries or implementers? How are these roles determined? And how do these roles shape the effort's outcome and ultimate impact?
Delivery	• How is the localisation effort in terms of transferring resources? For example, how much funding is available to local actors? What are the requirements for accessing funding? What are the requirements in terms of spending the funding (e.g. in terms of reporting or audit)? • How is the transfer of resources delivered? For example, through sub-contracting, open calls for proposals or through donor selection? Which organisations and/or personnel actually deliver localisation efforts? Who carries out the monitoring and evaluation?

Source: Baguios *et al*. (2021, p. 14)

3.5 Direction of localisation

The direction of localisation constitutes the third essential element for contemplation. This direction signifies the origin of localisation endeavours, which can either stem from the Global North (downstream approach) or the Global South (upstream approach). By highlighting the direction of localisation, we can maintain our dedication to fairness by showcasing localisation instances credited to the initiatives of Global South participants. Furthermore, Baguios *et al*., (2021) underscore the importance of addressing 'who is considered local?' Tackling this query and the process of defining who is local is pertinent to elucidating how certain power dynamics might be obscured by such labels (e.g., between local elites versus local non-elites who both fall under the 'local' label) (Roepstorff, 2020). This could present a challenge to localisation efforts, since

local participants are diverse and not a monolithic group. Hence, it is crucial to incorporate this into the characterisation to add nuance to our understanding of localisation efforts.

Baguios *et al.*, (2021) articulate that an optimal localisation initiative, resulting in genuine local leadership, is one that sufficiently (in terms of both quantity and quality) allocates financial resources to local bodies, upholds the autonomy of local actors, and respects their ways of living. Some localisation efforts may exhibit some of these characteristics but miss others: for example, a financing programme that redistributes resources yet impinges on the sovereignty of local actors and disregards their way of life. These characteristics can be displayed to a large or a small degree. It is even conceivable that some localisation initiatives demonstrate mixed aspects: for example, they might infringe on a local actor's ability to identify a problem, but not interfere with their capacity to formulate a solution.

4. Method

This paper is part of a research project supported by the Accounting and Finance Association of Australia and New Zealand (AFAANZ) to investigate how an international NGO can adapt and restructure its financial reporting system to improve transparency in meeting the agenda of localisation of child protection services in Cambodia. In this paper, we draw on a qualitative case study approach to focus on localising CCT child protection services in the Ou Char Commune within the Battambang District in Battambang Province, Cambodia. Ou Char Commune comprises six villages and a population of 17,840 (2,872 families with 7,474 children). It has four public schools, two orphanages, and shares a village health centre with a neighbouring commune. In 2020, CCT attempted to transition the orphanage to a localised model of family-based care, which they called the Village Hive. In this study we analysed CCT's financial reports (2021 and draft 2022), impact report (2020, 2021 and draft 2022), governance structure, Child protection policy (2021), and two independent evaluation report, CCT accountability mechanisms as well as its policies and guidelines related to the Village Hive. CCT granted the research team access to data (appropriate ethics approval was obtained).

Data is analysed using a thematic analysis method. The research team reviewed all data to understand the narrative and prepare the 'big picture'. We initiated the analysis with the preparation of detailed mind maps and 'open' code matrices, aiming to capture the richness of the data in its raw form. We then transitioned from 'open' to 'core' codes, encapsulating and simplifying the initial codes into more focused categories. Interpreting the data involved a multi-layered approach. First, we undertook a thorough review of the data and identified key patterns present in the evidence. A second summary was prepared and juxtaposed with the initial one to spot any new insights that may have been overlooked initially. Our

notes were also updated and reviewed to ensure the evidence was correctly organised. Next, we created a holistic image of our findings using mind maps and thematic forms, amalgamating different perspectives. This facilitated an effective visualisation of our data. In the final step, we formulated a comprehensive or 'thick' description of our findings, presenting a detailed narrative of the data. We revisited other pieces of evidence as necessary, ensuring our understanding was consistent with all the data collected. This process guaranteed a comprehensive interpretation of the data, contributing to the overall robustness and validity of our research findings.

5. Analysis

5.1 Village Hive Ways of being

CCT, a globally recognised NGO, is devoted to enhancing the safety of children by empowering indigenous communities to spearhead their child-safeguarding initiatives (Cambodian Children's Trust, 2023). The inception of the organisation was in 2007, rescuing 14 children from a detrimental orphanage in Battambang, Cambodia. At first, CCT functioned as an orphanage, yet upon acknowledging the detrimental impacts of institutionalised care on a child's growth, it embarked on a distinct trajectory. CCT endeavoured to reunite children with their families and original communities, culminating in the establishment of a family-centred care model, the Village Hive.

In 2017, CCT joined forces with Ou Char Commune to set up a Community Village Hive that strengthened services across six local villages. The objective was to combat multifaceted poverty by providing cross-sectoral services at the village level and mobilising communities to protect children, prevent family disruption, and foster enduring resilience and self-reliance. The Community Village Hive model incorporates these services into public systems and promotes integrated governance, empowering the community to oversee their social services. This harmonious collaboration between CCT and the communities, bound by a common vision, embodies a sustainable child protection model that prioritises prevention and early intervention. Presently, the Village Hive model has an effect on 104 villages, preventing thousands of children from ending up in orphanages and reuniting hundreds of institutionalised children with their families.

The core belief of the Village Hive model is proactive child protection, which underscores prevention and early intervention. This strategy came into existence through iterative trials and refinement, ultimately determining that the most significant changes occurred when families spearheaded the process. Acknowledging families as specialists in their own experiences, the model assigns them the primary role in formulating pertinent and practical solutions. In the Village Hive model, families and youth are enabled to transition from being recipients of aid to self-sufficient problem-solvers, whilst still offering sporadic

support for enduring challenges. The model also takes note of social isolation, a factor that frequently results in specific vulnerable families and children being overlooked for support.

Figure 2: Village Hive Model

Source: Cambodian Children's Trust (2023)

The Village Hive model applies two principal tactics: provision of prevention and early intervention services within the communities, and the fostering of community networks. These cross-sectoral services encompass education, healthcare, secure housing, sanitation, therapy, youth centres, as well as financial and employment guidance, all aimed at untangling the complex issues linked with multifaceted poverty. The Village Hive model endeavours to create a supportive environment ensuring no susceptible child is overlooked and furnishes families with the resilience required to surmount forthcoming hurdles. This model was collectively designed with a varied group of local stakeholders, which include families, youth, social care professionals, educators, authorities, and the broader community, thus shaping a proactive child protection system.

5.2 Locals in Village Hive model

For the achievement of lasting resilience, the Village Hive model accentuates the necessity of establishing robust ecosystems surrounding susceptible families. This is realised through cooperation with family networks, community members, inclusive of social workers, and a more extensive community network involving critical community stakeholders like the Commune Council for Women and Children (CCWC) in Cambodia (refer to Figure 2). Additional local stakeholders, for instance, the Ou Char commune council, village leaders, Ou Char police, deputy Battambang municipal WCCC, CCWC and government social work officers at the district level, are all incorporated into the project.

The Village Hive model encapsulates the notion that a child's healthy development is a communal endeavour, by fashioning a Family Network that provides lifelong support for vulnerable children. This involves assisting children and their families in identifying relatives and other nurturing adults ready to pledge to the continuous safety and well-being of the children. Family Networks are devised to present vulnerable children with enduring and meaningful connections with adults devoted to supporting them throughout their lives. Members of the Family Network aid in fortifying families over time, offer stable relationships within a kinship system, and facilitate the child's transition into adulthood and beyond.

It is crucial for the village-based social worker to originate from the local area as they comprehend the local context, which enhances their ability to discern and identify genuine risks and protective factors within a family and community. They also understand the subtle differences between national culture and local culture, a significant distinction. In terms of localisation, it is acknowledged that locally selected and trained social workers can utilise robust local knowledge and intuition. Social workers from urban areas often respond to the differences between city and rural life. The more adept they are at identifying genuine risks and tapping into local strengths and protective factors to address them, the more successful they are in supporting a family and safeguarding a child. Furthermore, locally based social workers can also cultivate strong relationships with families and others in the community because they are based locally and visit families regularly. Being local also boosts the sense of trust between the social worker and family as they feel 'understood'. They also have a superior understanding of what other services are accessible and can be more responsible in making and facilitating referrals as they have relationships with the service providers, local authorities, as well as the families. They are better positioned to guide families through each step of connecting to authorities and services rather than merely instructing them on what to do and where to go, which is not always very effective.

5.3 Agency in Village Hive Model

In 2019, Tara Winkler, the Director of CCT, embarked on the creation of a strategic plan for CCT, aiming to transition the Cambodian leadership by 2022. At that point, all management roles were occupied by expatriates who also served as technical advisors. Additionally, expatriate staff on contract received twice the remuneration compared to their Cambodian colleagues. The organisation proposed an affirmative action policy to institute a consistent pay scale and prioritise local applicants for all positions. Appointments of expatriates now required concrete proof that such expertise was not obtainable within Cambodia. Understanding the wider mission of CCT and the significance of empowering local leadership for effective outcomes, the decision was taken to concentrate on establishing a sustainable fundraising entity in Australia. This entity would empower the Khmer team through amplifying local grassroots innovation, paving the path for Cambodian leaders to assume control within three years. It is ultimately the responsibility of the state, local council and local community to secure the proper administration of a social protection system for its people.

Under the affirmative action policy, CCT's local team were empowered to take on leadership roles. For instance, CCT's Khmer team organises workshops with all pertinent stakeholders to customise the Village Hive to suit the unique requirements within each community. These co-design workshops continue to influence the ongoing development of the Village Hive. Operations led by Cambodians began to be characterised by efficiency and effectiveness. By 2020, the team included merely four expatriate members, including one technical advisor retained to aid in reforming the case management process. Crucially, the onset of the pandemic in 2020 prompted the sudden acceleration of the 2022 plan when Australian borders closed. During this period, the expatriate members relocated back to Australia, and the Khmer team successfully navigated CCT through the essential operational adjustments necessitated by the pandemic. This comprised ensuring disadvantaged children had access to home learning materials and computers, to coordinating the delivery of vital healthcare resources.

5.4 Direction in Village Hive

CCT's Village Hive model forestalls the abuse and exploitation of children by applying an upstream accountability strategy that activates entire communities (refer to figure 3). A Village Hive stimulates community-wide action through local Child Protection Networks (CPNs) composed of community members charged with identifying risk factors within the community and all children at risk of abuse and exploitation in their village. For families pinpointed as high risk, local Village Hive social workers offer comprehensive case management. Families participate in preventive workshops and training in areas such as Positive Parenting, Family Finance, and Drug, Alcohol and Gambling Support, arming them with the ability to mitigate the risk factors present within their family unit.

A successful upstream accountability approach necessitates multi-sectoral services and strategies to cultivate long-term resilience in families. The Village Hive's upstream method alleviates risk factors within families that contribute to severe child protection issues. This strategy also operates as a gatekeeping mechanism that obviates the need for children to be placed in RCIs to access universal and secondary services.

Figure 3: Village Hive Up-stream Direction
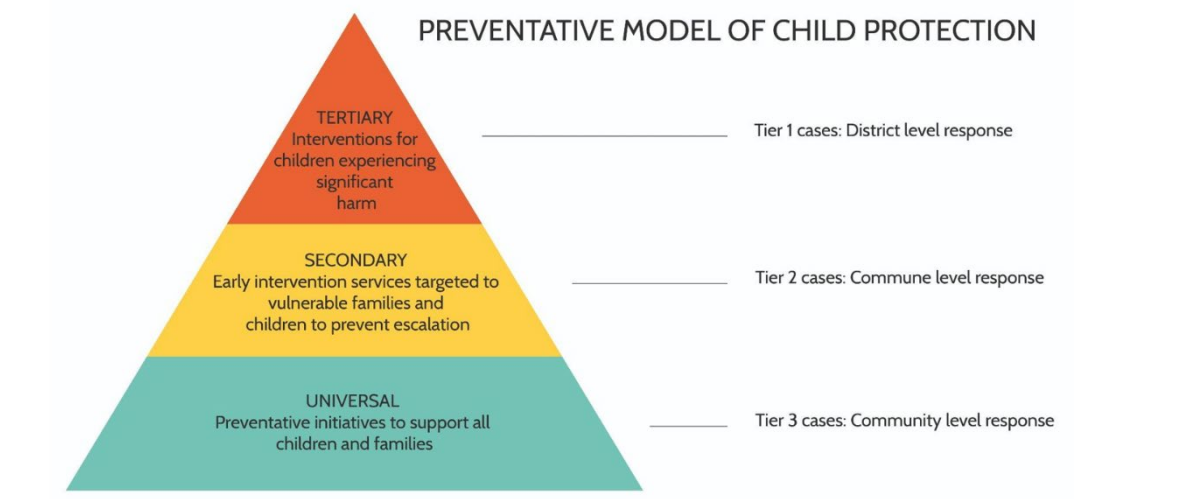
Source: Winkler and Delacey (2016)

By leveraging an upstream accountability approach, CCT has collaboratively devised a child protection policy with Ou Char Commune. Instruction on the policy has been dispensed to seventy-nine public school administrators and educators. The policy delineates best practices in child protection, empowering all stakeholders (including children) to identify and report any child protection issues in Ou Char Commune. In 2020, over 393 community members received training in child protection, and 155 members joined the Child Protection Networks. They have conducted 43 sessions to identify and refer vulnerable children. Furthermore, communities equipped with a Village Hive have been able to respond, ensuring families gain access to the support they urgently require. CCT operates the only local child protection hotline in Battambang, offering 24/7 immediate response to calls regarding children at risk. The hotline social workers take the necessary measures to respond and provide the essential emergency support, ensuring that children are not in danger. They addressed 394 calls in 2022, with 53% of the calls being referrals for children who were lacking access to fundamental needs such as food, safe shelter, or lack of access to education and healthcare systems.

The Village Hive was created as the first-ever public social protection system for over 17,500 people in six villages in Battambang District. As a sustainable strategy, it set the blueprint to scale into other nine communes. Although local elections every three years, may affect the key local leaders responsible for the governance, the Village Hive has widespread support at all levels of the local community, including the commune council and public schools. Therefore, the Village Hive will continue to have support when new local authorities are appointed.

5.5 Funding for Village Hive

The fundamental concept of collaborating with, as opposed to working for, individuals, encapsulates the core of CCT's Village Hive model. This model is grounded in dialogical action, wherein allies assist the oppressed in their journey of conscientisation and their praxis towards liberation. This transformative procedure cannot be conducted solely by the oppressed or accomplished on their behalf by others, but rather must be a joint endeavour (Higgins-Desbiolles *et al*., 2022: 6).

While the CCT team was effectively partnering with families and communities, with locals leading every project and case plan, Village Hive services were still provided by CCT staff from private facilities, a typical NGO approach. To genuinely localise services, CCT chose to transfer control and ownership of Village Hive services to local stakeholders. This shift in power could only transpire by integrating Village Hive services into pre-existing public systems. Once operational from community venues, communities could assume leadership roles. In January 2022, CCT co-designed the plan with Ou Char commune council, Ang school management team, DOE (Department of Education) officer, and Battambang municipal team for the handover of the management, operations, and governance of the Ang Youth Centre (YC) from CCT to the school and Ou Char commune. A comprehensive plan was drafted outlining the structure, roles, and responsibilities for leading Ang YC. The Ou Char commune chief holds the chairmanship, the Ang school principal is the direct leader and collaborates with CWCC and the second deputy of Ou Char commune to lead the Ang Youth Centre. Technical support was provided by DOE and Battambang municipal. The transition of education services from private to public services has resulted in an increased number of children benefiting from the services and has reduced the cost per individual from USD 4.35 per day in 2018 to USD 0.40 per day in 2022. This program was projected to engage 120,000 participants and cost USD 10 per person, per annum. The expense was anticipated to decrease as the community's resilience enhances.

The transfer of ownership was met with substantial enthusiasm from the communes and villages, but faced opposition from international donors (Winkler & Delacey, 2016). To gain approval from international funding bodies, the local stakeholders decided to implement a zero-tolerance corruption policy and

conduct anti-corruption training. Despite this commitment, the programme failed to assuage the concerns of most institutional donors, who continued to perceive Cambodians as corrupt. CCT records indicate that to date, unrestricted CCT donors and only one institutional donor, the World Childhood Foundation, agreed to partially fund a six-year rollout. With the backing of some international donors, the new leadership team assumed responsibilities at Ang YC from July-2022. As a result of the CPN, 111 children at risk (in target communes) received early intervention services through case management. Moreover, 95 families at risk (in target communes) received supportive services (such as social work, healthcare, housing, family finance or youth centre services), and 75 eligible families accessed existing social protection services from CCWC. Furthermore, 219 families were provided with support payments totalling USD 137,798 to prevent them from falling into extreme poverty, while working towards achieving their financial goals. In addition, 141 families were provided with USD 61,879 of capital to set up businesses locally. As a result, on average households reported a 75% increase in income, strengthening their capacity to cover basic needs (Cambodia Children's Trust, 2022b).

Table 1, illustrates the income and expenditure of CCT between 2018 – 2022. The funding sources of CCT are primarily composed of donations and grants, significantly sourced from global institutions, such as UNICEF. One of the fundamental obstacles to the localisation process is the stringency associated with these funds. These international bodies often stipulate restrictions on the kind of services that can be provided within Cambodia, thus limiting the scope of initiatives that can be undertaken. In order to transfer power to the hands of the locals, CCT must be able to utilise the funding freely. In relation to the expenditures, direct services expenses include housing, family finance, social work, medical outreach and youth centres. Their support services include advocacy, monitoring and evaluation, program management and cost involved in project direction and translation. All the administration, finance, and human resources expenditures are for local staff employed by CCT. Their operations are kept at a minimum of 15% of the total expenditure.

Table 1: CCT income and expenditure from 2018 to 2022

	2022	**2021**	**2020**	**2019**	**2018**
Income	USD	USD	USD	USD	USD
Donation	406,986	489,000	573,032	625,570	318,379
Grants and restricted funding	337,364	530,627	547,960	393,073	309,421
Asset sales	19,178	1,344	1,572	5,278	25,930
Others	223	334	360	14,290	15,717
Total	**763,751**	**1,021,305**	**1,122,924**	**1,038,211**	**669,447**

Expenditures					
Village hive	118,535				
Prevention and strengthening			301,713	253,004	
Reintegration			92,640	51,298	298,005
Direct services	489,053	689,006	405,805	376,995	281,515
ICT education	5,451	5,376	13,144	11,185	45,506
Support services	60,375	130,718	198,501	60,573	224,982
Cambodian operations	142,378	123,184	142,443	154,717	195,400
Total	**915,792**	**948,284**	**1,154,246**	**1,107,772**	**1,045,408**

5.6 Levers in Village Hive

As a sustainable strategy, the Village Hive project was conceived to empower the community and local authority. All stakeholders were encouraged to contribute and claim ownership of the project's objectives and outcomes. To shift the focus from solely providing direct services to empowering the local community to deliver its own services, CCT, international donors, and local stakeholders recognised the need for a new type of partnership. This partnership was forged upon trust, shared values, and humility. Its purpose was to foster collaboration and enable a transition towards community-led initiatives. The Village Hive was no longer perceived as a project that CCT was executing in collaboration with the commune. Instead, the new commune council became accountable for the project. CCT local social workers were integrated to work in the commune under the management of local authorities and are viewed as additional resources to CCWC and OSVY at the district level. For example, in 2022, CCT assigned/recruited 53 local social service workforce members to provide Village Hive services in the target communes.

Moreover, CCT's finance team delivered refresher finance training to all local stakeholders, including the health centre, Ou Char commune council, Ang primary school, and Battambang municipality. Training covered the financial workflow in the Village Hive project, levels of approval, usage of request form, cash flow and staff payroll form. CCT's finance team conducted an audit of the existing mechanisms and processes to support payments for child and social protection services to the commune. CCT also compiled a report offering recommendations for the commune to assume the fiscal responsibilities for the Village Hive. The existing mechanisms, controls, and management could be easily adapted to incorporate the Village Hive. To mitigate fraud risk, an additional financial control was established requiring two signatures on purchase requests. The resources and funding to provide Village Hive services are

incorporated into the commune investment plans. Initially, CCT will act as a donor while the commune strengthens its capacity to advocate for additional funding from the Ministry of Economics and Finance to fund the Village Hive services.

To ensure clarity in the accountability frameworks of the budget, several sessions were conducted by CCT with stakeholders such as Ou Char council, Ang primary school management, DOE, community health centre, DOH (Department of Health), and health village volunteers. A thorough understanding of the budget and activities required to meet community needs empowered the authorities to make a strong business case to advocate for additional funding from national authorities. Families are also mentored in financial literacy to overcome the psychological phenomenon of scarcity mindset. The coaching enables families to track their spending, maintain a budget, develop a savings plan, and grow their income through child-sensitive livelihoods or access to employment. Families are encouraged to look beyond their immediate needs and set long-term goals for financial freedom. The coaching is largely aimed at women, who have been found to be effective poverty fighters, utilising income for their families' benefit. In 2022, 68 families have completed training in hard and soft skills, such as family financial literacy, debt awareness, basic marketing, business planning, business process management, agricultural techniques, and market pricing. Through this process, 194 families were coached in financial literacy to prioritise their spending and budget effectively. Additionally, 70 families were aided in improving their housing, including repairs, renovations, and utility connections.

Furthermore, training was provided to the Ou Char commune on child protection, child rights, and positive parenting. This training was delivered in partnership with CCWC and WCCC. In addition to the local stakeholders identified, and community members who participated in focus group discussions and co-creation workshops, CCT has trained the existing village health volunteers, two per village, to identify child protection risks and make referrals, thereby forming the Child Protection Network in the Ou Char commune. They have conducted at least nine coaching visits and activities with local authorities in Ou Char. These activities include family tracing, case intervention, signs of safety, and case assessment.

For the Village Hive to be sustainable, local leaders has been adequately compensated for additional workload. By doing so, the risk of corruption could be minimised. It also assists the Cambodian Government with financing their National Social Protection System Action Plan. Additionally, it demonstrates that paying local leaders a "top-up" salary to deliver social services is more cost-effective than non-profit organisations hiring staff to run services alongside the public (Cambodia Children's Trust, 2022b).

Additionally, sustainable development involving local actors can be demonstrated by the Information Communications Technology (ICT) project. CCT partnered with public schools in Battambang, the Ministry of Education and the Teaching Training College to embed ICT education into the public high school curriculum in 2015. This project provided students in Battambang the opportunity to master essential skills and equipped them for future employment. Although the computer labs were closed in 2018 due to a lack of international funding, the public schools have chosen to invest in this program and continue to provide computer literacy for children independent of CCT. CCT has successfully transferred the delivery of this education project into the hands of the locals.

6. Concluding comments

Localisation of aid has been a subject of much discussion and research since its inception at the World Summit in 2016. The perspective of local and national actors, especially those present at the World Humanitarian Summit, has shifted to scepticism and impatience, questioning if the summit amounted to more than an elaborate public relations exercise. It's disconcerting that numerous in-country decision-makers and advisors, including those affiliated with the Grand Bargain or the Charter for Change, continue to struggle with understanding the practical implications of this commitment.

Whilst there might be minor details requiring further discussion, there is now considerable clarity about the rationales, intentions, and operationalisation of localisation. The overarching goal is to 'reinforce', not 'replace', thus demanding an essential shift in power dynamics. Our study provides an illustrative case where power has been effectively devolved to local entities. We discerned a noteworthy upstream trend, with power transitioning from a 'power-over' to a 'power-with' model (Lediard, 2016). This transformation is integral to a sustainable localisation strategy. Building trust between allies and locals is crucial, as is maintaining an ongoing dialogue to enable local stakeholders to assume leadership roles (Roepstorff, 2022). While co-designing projects with locals is essential, it is paramount that such initiatives operate within existing public systems, function from community spaces, and clearly articulate an exit strategy for the partnering NGO.

As the world continues to confront pressing challenges, it is imperative for accounting scholars and practitioners to engage with non-accountants and actively contribute to the discussions on how to address wicked problems of our time. Our findings underscore the critical role of funding in localisation and the persistent challenges local actors face in securing funding from donors who are sceptical about the localisation process. This is where the role of accounting, particularly viewed from a socio-moral perspective (Nikidehaghani *et al*., 2021), becomes pivotal. Accounting can contribute to the effective allocation of resources by providing precise financial information (Nikidehaghani and Hui,

2017). Recognising where resources are most required is crucial for localisation efforts in fields like child protection. Accounting scholars can foster a sustainable localisation practice by devising a financial reporting system that enables international NGOs to exhibit their commitment to allocating funding to local responders as directly as possible. Furthermore, these professionals can assist NGOs in demonstrating how funds are being utilised to maximise impact, addressing local needs and realities. Thus, accounting serves as a tool for transparency and accountability, furthering the cause of localisation.

Further in-depth empirical research is required to address a variety issues, including how international NGOs can demonstrate financial transparency to donors and locals, how different stakeholders conceptualise localisation, and how to transfer successful localised humanitarian aid at the micro-level. Future research could also advance the limited body of knowledge on the process of localisation in Cambodia by incorporating the perspectives of local actors.

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