



Accounting for Stakeholder Empowerment in Localisation of Humanitarian Aid: A Cambodian Case Study

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ABSTRACT

Localisation has emerged as a critical response to power imbalances in humanitarian aid, aiming to shift decision-making and resources to local actors. This study evaluates the effectiveness of a locally led child protection initiative, Village Hive, in Cambodia, implemented by the Cambodian Children's Trust. Using a qualitative approach involving semi-structured interviews (n=31) and field observations, we explored how local empowerment, accountability, and community-led service design are enacted within a bottom-up accountability model of humanitarian delivery. Findings suggest that localisation can build community trust, reduce dependency on crisis services, and foster long-term resilience. This study contributes to humanitarian and accounting scholarship by demonstrating how locally embedded accountability practices can enhance the transparency, sustainability, and effectiveness of aid.

Keywords: localisation, accountability, empowerment, Cambodia, child protection, transparency

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Introduction

There is broad acknowledgment that the traditional humanitarian system has long been characterised by the dominance of international actors, with a predominant focus on the application of modern Western ideals to culturally distinct non-Western countries (Barakat & Milton, 2020). International actors within this domain have argued that a top-down accountability approach has resulted in an unequal distribution of power, rendering those most affected by crises as passive recipients of aid rather than active participants in the decision-making process (Barbalet et al., 2021; Hodgson et al., 2019).

In response to this, more than 50 major donors and aid providers worldwide signed the Grand Bargain, an agreement aimed at committing to the localisation of humanitarian services during the World Humanitarian Summit (WHS) (Grand Bargain Localisation Workstream, 2018). The Grand Bargain framed localisation as a process of shifting power to local actors. Localisation efforts focus on empowering local communities by increasing their decision-making agency, providing direct funding allocations, and enhancing capacity building (Centre for Humanitarian Leadership, 2021). It has been argued that empowering local actors to directly access funds and lead humanitarian efforts enhances accountability and supports sustainable aid delivery (Agenda for Humanity, 2016; Centre for Humanitarian Leadership, 2021).

Since the adoption of the Grand Bargain, there has been a growing effort to cultivate and promote locally-led humanitarian and development aid initiatives (Nikidehaghani & Hui-Truscott, 2024). Emerging evidence indicates that localisation can enhance the effectiveness of humanitarian outcomes (Barakat & Milton, 2020), improve cost efficiency (Wall & Hedlund, 2016; UNICEF Cambodia, 2019), and reduce response times (Bamforth et al., 2020). However, a significant gap remains in the literature regarding the comprehensive and rigorous evaluation of the quality, efficiency, and impact of localised humanitarian responses (Barbalet et al., 2021).

This paper aims to address this gap by evaluating the effectiveness of localising child protection services in Cambodia from stakeholders' perspectives. Specifically, it examines the case of Village Hive, a localisation project implemented by the Cambodian Children's Trust (CCT). Aligning with the Grand Bargain initiative, Village Hive seeks to empower local actors, improve accountability to local communities, and foster sustainable service delivery. This project focuses on addressing the root causes of poverty within families, with the goal of reducing dependence on costly crisis services, ultimately building families' financial self-reliance and resilience to safeguard against future risks. To evaluate the effectiveness of Village Hive in empowering locals, we employ a qualitative approach, utilising semi-structured interviews and direct observation. This methodological approach enables a comprehensive exploration of stakeholder motivations, the localisation process, its effectiveness, and the challenges encountered throughout its implementation.

This paper's contribution to the literature is twofold. Firstly, despite the clear links between localisation efforts and accounting and accountability mechanisms, accounting scholars have yet to fully engage with the implications of accounting for effective localisation practices. One notable exception is the work of Nikidehaghani and Hui-Truscott (2024), who draw on secondary data to examine the implications of bottom-up accountability practices embedded within the Village Hive model. Our empirical analysis extends this research by assessing the effectiveness of a bottom-up accountability approach and the accounting mechanisms within the Village Hive model from the perspectives of multiple stakeholders.

Secondly, scholars investigating the performance of nonprofit organisations, such as Becker (2018) and McDowell et al. (2013), have emphasised the importance of understanding the perspectives and motivations of donors. However, as McConville and Cordery (2021) explain, nonprofit scholarship has struggled to effectively capture the perspectives and motivations of fund providers. In the context of localisation, understanding donors' perspectives is particularly significant, as funders' expectations of transparency and accountability—demonstrating that their donations are being spent 'efficiently' on the cause—have been instrumental in shaping the Grand Bargain (Nikidehaghani and Hui-Truscott, 2024). Our paper fills this gap by examining donors' perspectives on localisation, specifically what they consider to be effective localisation practices and how their expectations influence accountability mechanisms.

The remainder of this paper is structured as follows. First, we provide background information about child protection services in Cambodia. In this section, we discuss the focal nonprofit organisation, namely the Cambodian Children's Trust (CCT) and the Village Hive project. Next, we introduce the methodological approach of the study, followed by an explanation of the data analysis. Subsequently, we present the findings. This is followed by a discussion evaluating the effectiveness of the Village Hive's localisation efforts. The paper concludes with final remarks and directions for future research.

Background

Cambodia faces significant child protection challenges, making it an important focus for studies on localised social welfare solutions. Despite progress in poverty reduction, approximately 16% of Cambodians still live below the poverty line (Oxford Poverty and Human Development Initiative [OPHI], 2023), and almost half of Cambodia's children (aged 0-17) experience multidimensional poverty, which includes limited access to nutrition, education, healthcare, water, and sanitation (UNICEF Cambodia, 2023). The country also has the highest prevalence of violence against children among ASEAN nations. A nationwide survey found that 50% of Cambodians aged 13-24 had experienced some form of violence before the age of 18 (UNICEF Cambodia, 2014). Child labour, economic exploitation, and weak judicial protections further compound these vulnerabilities (Jordanwood, 2016). While the Ministry of Social Affairs, Veterans, and Youth Rehabilitation (MoSVY) is responsible for child protection, it lacks the capacity and funding to provide effective services at the local level. The shortage of qualified social workers (Fronek et al., 2019) and the reliance on international NGOs for service delivery have resulted in fragmented and uneven access to child protection services.

One of Cambodia's most pressing issues has been the rapid growth of residential care institutions, commonly referred to as orphanages. Despite the fact that the majority of children in these institutions have at least one living parent, families often place their children in residential care due to extreme poverty and limited access to education (Stark et al., 2017). The rise of orphanage tourism, where international donors and volunteers financially support these institutions, has further incentivised family separation (UNICEF, 2011). The financial benefits associated with running orphanages have led to their proliferation, with many operating outside government regulation. As of 2017, one in every 100 Cambodian children was living in an orphanage, and 38% of orphanages functioned outside Cambodia's legal framework (MoSVY, 2017). In response to these challenges, the Cambodian government, in collaboration with UNICEF, launched a deinstitutionalisation initiative in 2016 to reintegrate children into family-based care. While this

initiative has led to a reduction in the number of children in orphanages—from 16,579 in 2015 to 5,440 in 2021 (UNICEF Cambodia, 2023)—structural poverty remains a key driver of family separation. Many orphanages continue to resist deinstitutionalisation due to the financial incentives of maintaining international donor support (Fronek et al., 2019).

The limitations of Cambodia's child protection system and the persistence of family separation highlights the need for alternative, locally-led social welfare models. In this context, the Cambodian Children's Trust (CCT) has emerged as a leading nonprofit organisation dedicated to preventing unnecessary family separation by addressing its root causes. Founded in 2007 by Australian child protection activist Tara Winkler and Cambodian monk Pon Jedtha, CCT initially focused on rescuing children from exploitative residential care institutions (CCT, 2024). However, over time, its mission evolved towards a more holistic approach that strengthens family and community resilience. Rather than removing children from their families, CCT works to ensure that families have the necessary resources, support, and opportunities to keep their children safe at home.

One of CCT's most significant initiatives is the Village Hive, a community-based child protection and social welfare model designed to prevent family separation by addressing the economic and social factors that drive it. The Village Hive draws on an upstream accountability approach which is premised on local wisdom. This approach to accountability fosters collective action within the community to identify risk factors affecting children at risk of abuse and exploitation within their village. For families identified as high-risk, local social workers from the Village Hive provide comprehensive case management services. These families engage in preventive workshops and training on topics such as Positive Parenting, Family Finance, and support for Drug, Alcohol, and Gambling issues, equipping them with the tools to address and mitigate the risk factors within their household (CCT, 2024).

The Village Hive model operates through a collaborative partnership between CCT, local commune councils, government social service providers, educators, and healthcare professionals. By embedding child protection systems within local governance structures, this model ensures that services are community-led and sustainable (Winkler & Delacey, 2016). It emphasises early intervention services, financial empowerment, and access to essential healthcare and education, allowing families to achieve self-reliance rather than relying on institutional care. The approach seeks to improve public services such as schools and healthcare facilities while equipping families with financial literacy training, employment support, and income-generating opportunities to reduce economic vulnerability. Additionally, it strengthens child protection mechanisms through positive parenting programs, community-led protection networks, and a 24/7 emergency support system (CCT, 2023).

Since its inception, the Village Hive model has expanded across ten communes and 62 villages in the Battambang District of Cambodia. The first Village Hive was established in Ou Char Commune in 2022, followed by a second in Svay Pao Commune in 2023. By shifting the focus from orphanage-based care to community-led child protection, the Village Hive represents a systematic shift towards locally owned and sustainable social welfare services (Nikidehaghani and Hui-Truscott, 2024). Given the ongoing challenges in Cambodia's child protection system, this model attempts to provide a viable alternative that strengthens families rather than separating them (CCT,

2023). This study examines the effectiveness of the Village Hive model, assessing its impact on local child protection outcomes and its role in shifting power to local actors within Cambodia's social welfare landscape.

Methodological approach

Localisation in humanitarian aid and social services refers to the process of shifting power, resources, and decision-making authority from international actors to local organisations and communities (Barbelet et al., 2021; Roepstorff, 2020). This approach aims to enhance the sustainability, efficiency, and cultural relevance of interventions while strengthening local capacity. In the context of child protection services, localisation ensures that aid and support mechanisms are responsive to the needs and social dynamics of local communities rather than being dictated by external agendas (Mulder, 2023). However, the effectiveness of localisation efforts remains contested due to persistent power imbalances, funding constraints, and accountability challenges that often hinder full implementation (Van Brabant & Patel, 2018).

Evaluating the effectiveness of localisation requires an approach that considers both structural and contextual factors. Barbelet et al. (2021) argue that traditional performance indicators often fail to capture the complexity of locally led humanitarian responses, necessitating more nuanced evaluation frameworks. Wall and Hedlund (2016) analysis of localisation literature highlights several critical indicators for assessing localisation efforts including the extent of local actor involvement in decision-making, the distribution of funding between international and local organisations and the presence of transparent accountability mechanisms to prevent corruption and misuse of funds. Additionally, Mulder (2023) emphasise the importance of assessing how localisation is perceived by local actors, as externally driven localisation efforts may fail to align with community priorities. Tiernan et al. (2024) note that the evaluation process must capture the extent to which localisation empowers local actors and enhances their long-term capacity).

Building on these evaluation principles, this study assesses the effectiveness of localisation in child protection services through an analysis of the Village Hive model, a structured approach to community-based child support services. This model provides a relevant case for examining the practical implications of localisation and the key mechanisms that influence its success. The evaluation focuses on four core dimensions. First, local involvement is assessed by examining the extent to which local actors, including community leaders and grassroots organisations, are engaged in designing and implementing child protection services, with particular attention to governance structures and decision-making processes (Roepstorff, 2020). Second, accountability is analysed to determine the effectiveness of an upstream accountability (Baguios et al., 2021). Third, anti-corruption mechanisms are evaluated through an assessment of the mechanisms embedded within the Village Hive model, including financial reporting structures, oversight mechanisms, and measures to prevent financial mismanagement (Wall & Hedlund, 2016). Finally, the study investigates the overall empowerment and capacity building, assessing how localisation efforts contribute to the long-term development of local actors through training programs, leadership initiatives, and the sustainability of local service provision beyond external funding cycles (Mulder, 2023; Van Brabant & Patel, 2018). By applying this evaluation criteria, we provide a comprehensive assessment of how localisation functions within the Village Hive model and explores its broader implications for child protection service delivery. The findings will contribute

to ongoing discussions on how localisation can be more effectively implemented and evaluated within the humanitarian and child protection services sectors.

Method

This study applies a qualitative case study approach. Our research focuses on the localisation of CCT's child protection services in the Ou Char Commune, located in the Battambang District, Battambang Province, Cambodia. The Ou Char Commune encompasses six villages with a population of 17,840 people, including 2,872 families with 7,474 children. The commune is serviced by four public schools and one charity-run orphanage and shares a village health centre with a neighbouring community.

We conducted semi-structured interviews with 31 stakeholders, including social workers, donors, senior leadership from CCT, and local authorities. Table 1 shows the titles of the interviewees and corresponding codes. Interviews we conducted via Zoom or in person as per our ethics approval. Primary data also included direct observations conducted during a field trip. In 2024, the chief investigator visited Cambodia to observe the operations of Village Hive and engage in discussions with local authorities and staff involved in the Village Hive project. Notes capturing the observations and communications provides another source of data regarding the implementation and effectiveness of the program.

TABLE 1 List of interviewees

Quantity	Interviewees
10	CCT Leadership
2	Co-founders, CCT
1	Managing Director, CCT
7	Operational Managers
	Local Social workers
6	Social workers
	Donors
4	Donors
11	Local Authorities
1	Commune Council Member
2	Commune Chief
1	Head of Provincial Department of Women's and Children's Consultative Committee (PWCCC), Provincial Level
1	Officer, Department of Education
1	Director of Social Work and Health Office
2	Leader of Commune Council for Women and Children
1	Leader of the Village Health Clinic
2	Official from the public school

Source: Authors

The overall aim of the interviews and observations was to explore how to localise child protective services. The specific objectives were to gain a better understanding of the motivations driving diverse stakeholders to engage in the localisation process, examine the dynamics of the process, assess the effectiveness of the project, and identify the challenges encountered during its implementation.

The data is further enriched through the analysis of secondary data. This includes CCT's financial reports spanning 2021 to 2023; impact reports covering the years 2020 to 2023; governance structures; child protection policies established in 2021; and two independent evaluation reports. Additionally, we analysed CCT's accountability mechanisms, policies, and guidelines specifically related to the Village Hive.

Data Analysis

The data were analysed using thematic analysis, following the six-phase framework outlined by Braun and Clarke (2006). This approach facilitated a systematic identification, organisation, and interpretation of patterns within the data, ensuring a rigorous analysis of localisation efforts.

The research team initially reviewed all collected data to gain an overarching understanding of the narrative and key emerging issues. This involved multiple readings of transcripts, field notes, and documents to ensure deep immersion in the dataset. During this stage, preliminary notes were taken to capture initial observations and potential patterns. Open coding was conducted, where key concepts and recurring ideas were systematically labelled across the dataset. Mind maps and open code matrices were developed to document the complexity of the data and ensure that emergent themes were identified without imposing predefined categories. This phase ensured that all relevant insights were coded in a structured manner.

Following the initial coding, we transitioned from open coding to focused coding, grouping related codes into broader candidate themes that encapsulated key aspects of localisation as discussed in the literature. This process allowed for the identification of thematic patterns, reflecting key dimensions such as local involvement, accountability, transparency, funding distribution, anticorporation mechanisms, empowerment and capacity building. The themes were refined through an iterative process, ensuring their coherence with both the coded extracts and the overall dataset. A secondary synthesis of the data was conducted, juxtaposing findings to uncover any overlooked insights. This recursive process ensured that themes remained representative of the data while maintaining analytical depth. Once themes were reviewed, they were further refined and clearly defined. Thematic diagrams and visual mind maps were used to illustrate relationships between themes. Each theme was given an explicit definition, capturing its essence in relation to localisation in child services within the Village Hive model. Finally, thick descriptions were crafted to present a detailed and nuanced interpretation of each theme, supported by direct excerpts from the data. Throughout this process, data were continuously revisited to ensure consistency, validity, and alignment with the overarching research questions. This approach enabled a comprehensive and systematic assessment of localisation efforts, providing robust insights into how localisation functions within the Village Hive.

Analysis

Local engagement

CCT, in collaboration with the Cambodian government, is co-creating a locally controlled social protection system that aligns with the goals of Cambodian communities. The Village Hive project aims to transfer power and control to local stakeholders via the commune investment plan. This system aims to enhance the standard of living by providing high-quality public services accessible to the entire community, fostering empowered communities that have sovereignty over their own development. Key services include public education, public healthcare, public housing, social work, and child protection. Our analysis shows that the CCT's Village Hive's Early Intervention framework for working with vulnerable children and families was embedded in Svay Pao and Ou Char. The Commune Chiefs are the directors of the Village Hive projects in their commune. They oversee the project and lead the team, which includes the CWCC, school principals, health directors, project staff, and local authorities, to make sure all activities are aligned with a work plan, the budget, and the project's mission. Additionally, CCT employs social workers who serve in the Commune Council for Women and Children (CCWC). Trainings were provided to assist the team leaders in the program. CCT's annual report states that, in 2023, 148 staff members from the public social services workforce received training to deliver Village Hive services in Battambang District. This training was facilitated through 45 sessions, including workshops, coaching, and mentoring visits. Additionally, 78 meetings were held with national, provincial, and district-level governments to discuss the Village Hive Project.

A successful localisation practice should include locals in decision making and allow them to pursue their own priorities (Pincock et al., 2021). Enabling the local ownership of the humanitarian project and investment in the leadership, delivery and capacity of local humanitarian actors form the basis of localisation practices (IFRC, 2021). Our analysis of the Village Hive procedure highlights the role of local leaders as co-creators who actively consult with the community to shape every stage of the Village Hive's design, implementation, and ongoing development. This inclusive approach fosters community investment and ownership, contributing to the project's long-term sustainability and the delivery of high-quality services.

We asked interviewees about their experience with the level of ownership operating in the program. The majority were satisfied with the Village Hive's approach of transferring control to local stakeholders:

“Other NGOs are the owner of the project. However, in the Village Hive project, the commune is the owner; CCT is the stakeholder.” – Participant 11

“It is the first time that the locals own and control the projects. It is better than before in terms of ownership and control.” – Participant 10

“It is the first project to empower the locals to own and control [the project] by themselves. No. It is better than before in terms of ownership and control. When other NGOs leave, the poor conditions [stay] the same.” – Participant 28

Many interviewees were also satisfied with how the Village Hive project has been integrated into the public school and public health systems.

“The CCT project right now [is] involved in the commune, city and province, even the ministry. So the CCT’s activity is engaging all parts of the government sector.” – Participant 23

“...the main purpose of this CCT project is to transfer the project to the commune...to transfer the authority to the commune...[because] the community is the one who understands clearly about the needs of the locals.” – Participant 31

“This kind of teaching or training come from the CCT, but also it's aligned with our public system, the public education system. So the objective is to pass the project to the commune.” – Participant 28

Some, however, expressed that further integration of the project into the public system would help to prevent crises from occurring and enable more efficient management due to the use of local knowledge.

“Perhaps we need more time. So right now, we work together with the CCT so that we can run the activity 100% complete. If the CCT doesn't join, we only can complete the activities just already 70 or 80%.” – Participant 22

Some interviewees felt that CCT should remain involved until the public system has the full capacity to take over, especially in terms of providing and monitoring the budget.

“Keep helping them [the commune] for a while more so they will be strong enough to do it by themselves.” – Participant 31

"It depends on the budget, but now we [the commune] do not [have the budget]. If the commune had the budget, we could run the [Village Hive] project fully."
– Participant 14

Some others preferred full integration into the public system sooner rather than later because

“the government has more authority and resources...and, also, we can solve the problems faster.” – Participant 16

Saha et al. (2024) highlight the endemic power imbalance experienced by local actors. The integration of Village Hive education services into the public system addresses call by Saha et al. (2024, pp.1-2) for enabling the locals to decide “what it means to be capable, who decides what it means to be capable, and who has the potential to become capable”. Interviewees expressed that the “aim of integrating the Village Hive program into the public system is to transfer the decision-making authority to local actors” (participant 14). As part of the interviews, local stakeholders and leaders were asked about their involvement in the program’s setting. The majority of participants reported that they were heavily involved in decision-making and their insights were valued.

“So every meeting involves the family and the commune, council member and the CCT.” – Participant 3

“They have regional meetings, so the commune is involved, and they decide on the project.” – Participant 1

“[CCT] involve the locals and commune.” – Participant 25

“We come together as a community to discuss programmes.” – Participant 13

“We gather to talk about what matters most for us.... and now we have a way to act on it.” – Participant 16

“We know our people best...We are responsible for our commune.” – Participant 22

“Locals now are the ones who control the project” – Participant 26

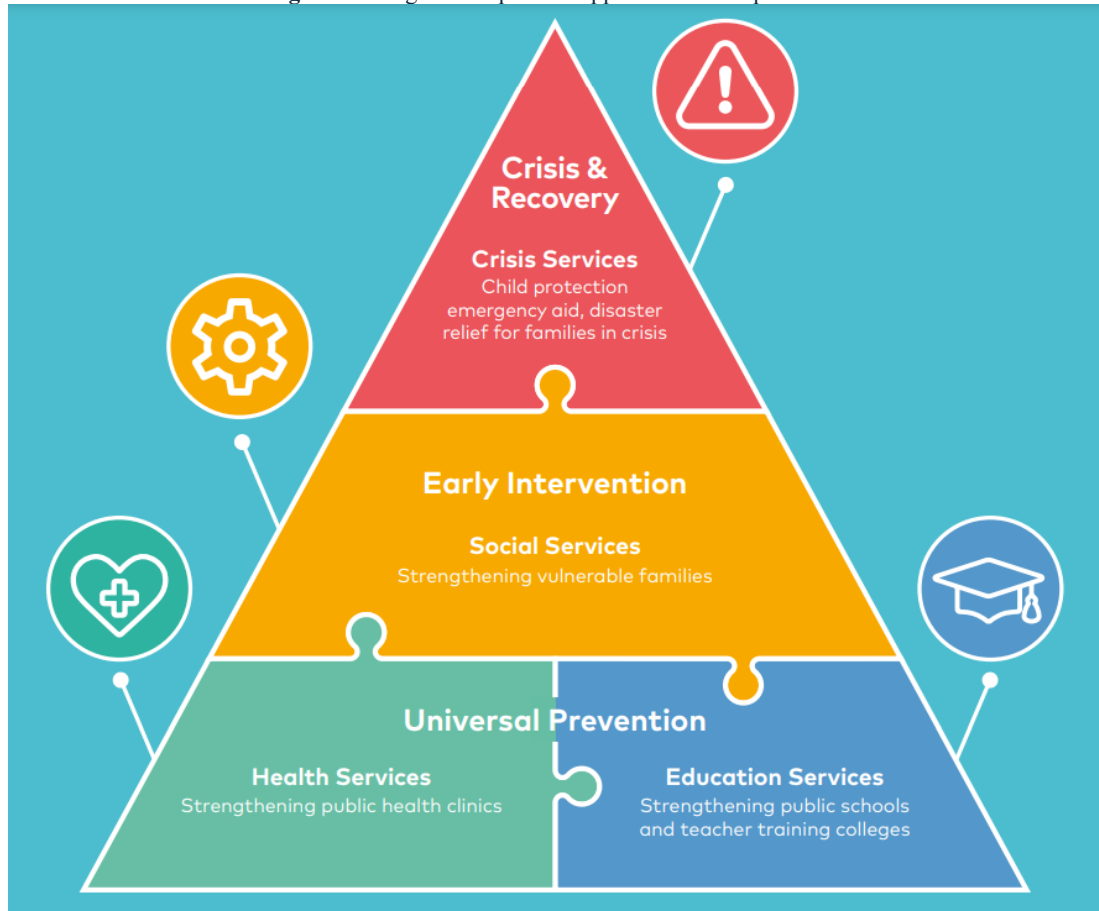
CCT reports shows that two public high schools with 1,854 students in the Svay Pao Commune run an ICT curriculum that was co-designed as part of the program. Kelly et al. (2023) explain that the values, priorities, voices and preferences of local actors must be considered in the localisation effort. Our observation and review of secondary data show that 25 village health volunteers on clinic services worked closely with the Village Health Clinic staff to target the preventative measures of dengue fever and maintain good hygiene practices.

Interviewees expressed that “the aim of integrating the program into the public system is to enable local actors to ultimately lead the knowledge development” (participant 31). “This is the only way to ensure the sustainability of the program, ultimately without the CCT’s involvement” (participant 13). Our observation shows substantial progress towards achieving this goal. For instance, we observed that the ICT curriculum is now embedded in the public education system in Battambang. Further, we observed an ongoing partnered with the public high schools, where programs were co-designed with locals so that students were equipped with essential computing skills. This program is now financially sustainable for seven years without needing funding from the CCT. Another example would be the youth centres, which are now integrated into the public schools. These became an after- school care program that is open to all children who attend primary school for a small fee. These examples demonstrate a collaborative relationship between the CCT, local authorities in the public system, and the staff and management within each commune. The outcome of such co-designed programs where locals are now leading the project without inputs from CCT is direct allocation of funds and other resources to local actors without intervention from CCT.

Accountability

The Village Hive upstream approach to child protection, as illustrated in Figure 1, is a locally led approach, centring on early identification of needs to prevent crises. By addressing fundamental requirements such as education, nutrition, childcare, healthcare, and safe housing, these services aim to help families build resilience and achieve financial independence at the commune level.

Figure 1 Village Hive upstream approach to child protection



Source: CCT Annual Impact Repot 2023

The upstream model begins by prioritising equitable access to vital services such as healthcare, education, safe and secure housing, and adequate sanitation. These core services are critical in reducing persistent stressors that can hinder a family’s ability to create a stable, caring environment. Building on this, the next layer focuses on delivering early, targeted support through interventions like case management, counselling, home-based nursing care, parenting programmes, and financial literacy education. Such services are designed to help families manage specific challenges, providing them with practical tools and guidance to navigate everyday pressures. Early access to these supports enables families to address potential stressors before they escalate into serious issues, such as domestic violence, abuse, or neglect.

By reinforcing family and community resilience, “this approach helps cultivate safe and supportive spaces for children” (participant no. 17). Each element of the model serves as both a “preventive mechanism and a source of tangible benefit, reducing reliance on reactive crisis services while promoting lasting, positive outcomes for children and families” (participant no. 7). Importantly, the model recognises that focusing solely on the immediate signs of child endangerment fails to offer sustainable protection. “Without accessible universal and early supports, families remain vulnerable to ongoing stress and hardship, perpetuating cycles of trauma and risk for children”

(participant no. 13). By confronting the broader systemic and structural conditions that place families under strain, the upstream model provides a holistic, long-term strategy for safeguarding children well before they are exposed to harm (Roborgh, 2023).

Additionally, local actors were asked about the effectiveness of this approach:

“Families involved in the project have more confidence. If they have problems, they know where to get help.” – Participant 28

“We can see that violence between parent and children rate dropped. Children abuse reduced.” – Participant 24

“The locals have more understanding about the health risk because of the Village Hive.” – Participant 22

“This empowerment reduces the likelihood of repeated crises, creating a positive cycle of resilience and well-being.” – Participant 23

“Families are confident to inform the commune for support. They can solve issue much faster.” – Participant 27

“We can now cut down the problems like domestic violence and other problems.” – Participant 30

Transparency

Localisation efforts are centred around empowering local actors in decision making as well as implementation and evaluation (Kelly et al., 2023). In our observation of the operation of Village Hive we noted a collaborative relationship in place between the CCT, local authorities in the public system, staff and management within each commune, and the local community. For instance, it is observed that local management and staff in each commune were responsible for preparing the program’s budget. They also play a role in evaluating activities and ensuring compliance with policies and procedures. The majority of interviewees reported that the Village Hive project operates with a transparent system, characterised by close collaboration among all stakeholders, and adherence to strict policies and procedures, including comprehensive reporting mechanisms.

“The commune understands the needs of the locals. The Commune Chief is working with the CCT to manage the project. Every activity is expected to be discussed and agreed by both parties. It is therefore transparent. They work together.” – Participant 30

One such procedure in place is the tiers of funding approval that allow the Commune Chief to authorise requests for payments of \$300 and under.

“Every expense is clear. They have a budget and invoice to match. Requests [are] submitted to the Commune Chief for approval.” – Participant 25

It was also reported that open and honest communication takes place about planning, including regular monthly meetings and collaboration between CCT, the Commune Medical Centre, families and local people, and the city, including the Department of Education.

“Transparency and accountability is really good in the CCT. The authority [Government] and the CCT support each other.” – Participant 24

Finance

Effective localisation requires a transparent financial system that ensure funds are utilised efficiently and aligned with community priorities (Barbelet, 2018). Moreover, transparent allocation of resources fosters trust between donors, international agencies, and local actors, enabling more responsive and contextually appropriate interventions (Featherstone, 2017). However, concerns persist regarding the opacity of funding flows, with studies revealing that a significant portion of funds labelled as "localised" often remain with international intermediaries, limiting the autonomy and capacity of local organisations (Humanitarian Advisory Group et al., 2021).

Our review of Village Hive's policies and procedures revealed a robust financial management framework developed collaboratively with local authorities. This policy is designed to "promote responsible, cost-efficient, and transparent use of resources" (Participant 15). It clearly outlines processes for handling cash transfers, procurement, and ordering from the local commune, alongside provisions for auditing and reporting corruption. Within the Village Hive Project, each commune is allocated an annual budget, for which the commune chief and committee bear direct responsibility. These funds are earmarked for essential community services, including schools and clinics. To strengthen local capacity, biannual workshops are held for managers to ensure a thorough understanding of financial management protocols and anti-corruption measures. Complementing this, staff participate in Budget Planning and Financial Orientation sessions aimed at developing the competencies necessary for effective financial oversight.

Several interviewees described how managing the project budget is a collaborative effort, with the commune responsible for preparing and carrying out the budget.

"CCT is better than other NGOs because they provide a budget to the commune and everyone involved controls the budget." – Participant 28

"[We now] have better control over the budget...for example, to purchase the medical equipment to run the Health Center." – Participant 29

Local social workers further support financial empowerment within the community by conducting detailed financial assessments with families, evaluating their income, assets, debts, and expenditures. "Based on these assessments, financial literacy training is provided, enabling families to develop practical plans to achieve their financial goals" (Participant 25). Where financial assistance is warranted, social workers initiate a "Request Voucher" following an interview process, which is then submitted to the CCT finance team.

Some described the critical importance of the funding provided by CCT and how this allows the project to run effectively.

"...it is easy to identify and support families on time because we have the budget [from CCT]." – Participant 27

Strengthening financial reporting mechanisms, establishing direct funding channels, and enhancing the financial management capacity of local partners are crucial for genuine localisation (Barbelet, 2018)). In Village Hive, the approval process is governed by a flowchart that specifies varying approval levels based on the amount requested (see Figure 2). Upon approval, disbursements must be made within five days, with recipients required to submit proof of purchase within a further five days. Failure to comply triggers a mandatory report to CCT or the submission

of a justification letter, which must be endorsed by the Director. Follow-up actions are carried out within 7 to 10 days, with any concerns or required actions escalated to the Team Leader or Manager. If necessary, an investigative meeting is convened. In addition, the finance team ensures strict oversight through daily account reconciliations and weekly cash counts, safeguarding the project's on-site petty cash reserve of US\$1,500, which is securely stored. System access is limited to three authorised staff members, and the accounting system is hosted on CCT's secure local server, requiring individual usernames and passwords for access.

Without robust financial governance, localisation risks becoming tokenistic, reinforcing existing power imbalances rather than empowering local communities to lead humanitarian responses (Featherstone, 2017). Participants reported that Village Hive financial system fosters trust between donors, international agencies, and local actors, enabling more responsive and contextually appropriate interventions

“Donors such as USID trust the CCT because of the way they control the finance here. They also have a regular external audit...Before we spend the money, we make sure that the donor agrees with the budget plan with CCT.” – Participant 5

“[CCT is] one of the few charities that actually feeds back very tangible information to you....[I] really feel like you're part of the work that's being done rather than just on the periphery donating to potentially admin costs.....[It] feels a lot more personalised than a lot of other charities They're very transparent... gives you a level of confidence and trust in what they're doing.” – Participant 17

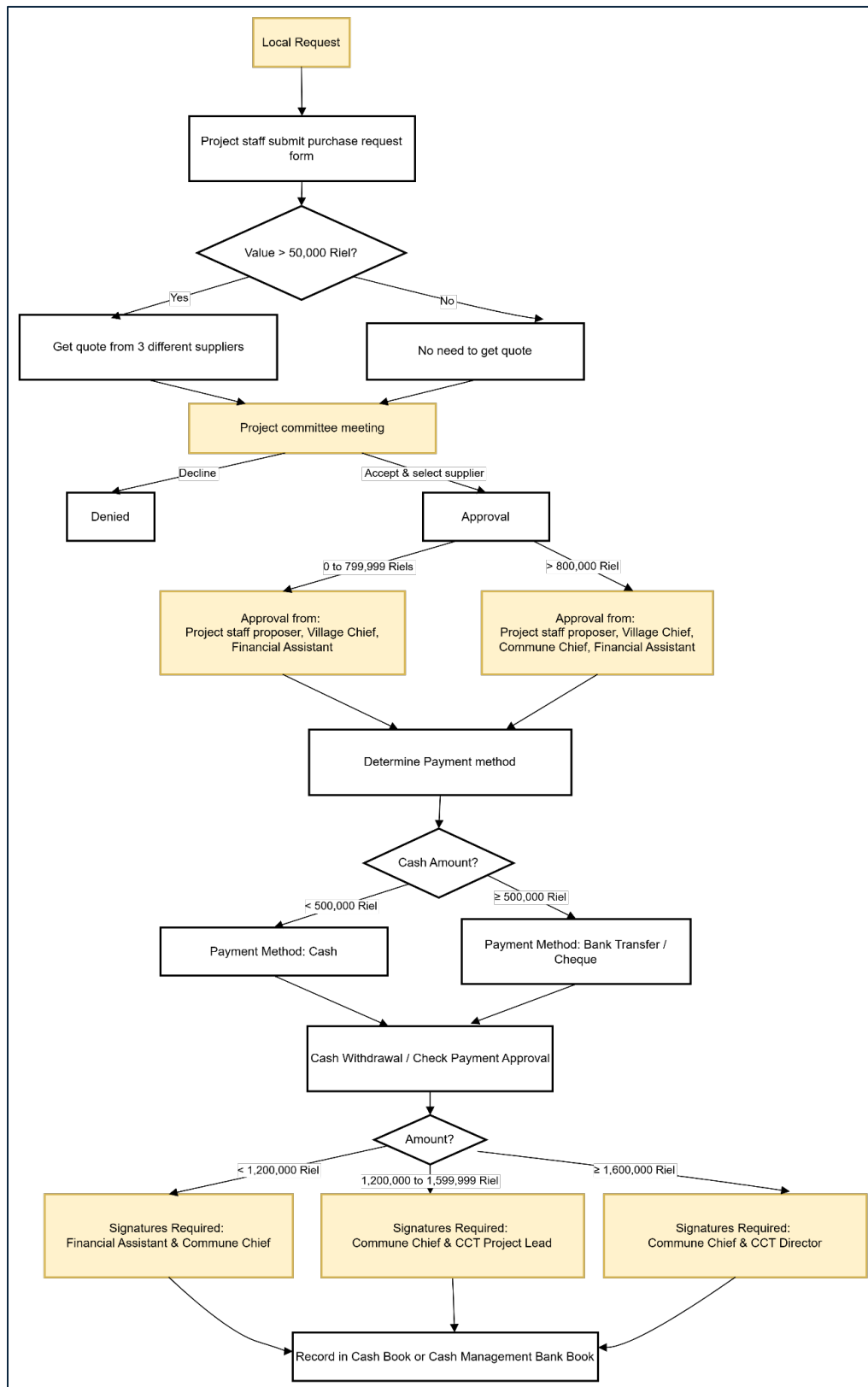
“They have done due diligence. [It] has a good reputation in that respect.”
– Participant 18

“The existing financial reporting from CCT is the key thing to attract other donors.”
– Participant 20

An effective localisation practice necessitates empowering locals to make important financial decisions (Baguios et al., 2021). However, one participant explained the initial challenges of codesigning a budget with the commune and Cambodian Government because “[the Cambodian Government] didn't have that visibility into the [existing] charities' budgets and what they are doing. So they haven't had the data to begin building... financial models of what it would cost to have a social protection system in operation in these districts” (Participant 24). They further described that as the program progressed the provision of funding has become a collaborative effort, with the Cambodian Government recently contributing their own funding into the project, for example, “using their own funding for families and to improve the schools”. This was described as working well for all parties:

“It is good that the locals [can] control the project.” – Participant 24

Figure 2: Cash management Flowchart



Source: Authors

Anti-corruption

Not exclusive to Cambodia, corruption remains a significant barrier to progress localisation efforts. The Co-founder of CCT summarises the situation as follows:

“The biggest barrier to us raising funds for the viability of this project is the very pervasive idea that Cambodian communities are too corrupt to run their own affairs and can't be trusted in that way. And so we knew we needed to combat that idea and that perception.”

To confront institutional corruption, the Village Hive has collaboratively devised anti-corruption frameworks with local leadership. These frameworks prioritise transparency and include zero-tolerance policies and protocols, fostering trust and accountability within the community. Our review of financial policies revealed a meticulous allocation of funds and a series of financial controls. These include segregation of duties, requiring dual signatories for transactions, maintaining audit trails, employing separate bank accounts, and using a ledger system. For example, the organisation does not directly provide social workers with petty cash for expenditures. Instead, if cash is needed, social workers must submit a cash request voucher and obtain approval from the designated authorised personnel as outlined in the financial policy. In addition to these controls, activities such as budget workshops, regular audits, monthly reconciliations, spot checks, and ongoing coaching and training sessions are conducted to enhance financial management proficiency. For instance, workshops titled Financial Policy Refresh, Fraud and Corruption Policy, and Human Resource Policy Refresh are conducted twice a year. Furthermore, an annual workshop and presentation on budget planning and financial orientation are held to equip staff with the necessary skills for effective management of finance. An annual conference on maintaining anti-corruption and anti-fraud is run by the commune and CCT in partnership with the local authorities. Together, these measures constitute a comprehensive anti-corruption framework designed to safeguard financial integrity and transparency. We noted that the local people are dedicated to maintaining financial transparency, as participants indicated that the anti-corruption procedures are “essential to the success of this project” (participant 25).

While interviewees acknowledged that corruption is a persistent issue in other parts of Cambodia, all participants consistently reported no incidents of corruption or misuse of funds within the Ou Char Commune or the Village Hive project. This strong stance against corruption was attributed to several interrelated factors that collectively fostered a culture of accountability and transparency. Central to this was the collaborative nature of the project and the open sharing of information at the village level. Interviewees highlighted that transparency, adherence to the budget, and cooperation between the project, local authorities, and the community were key in preventing misuse of funds. As one participant explained,

“We have the problem [corruption]. But it does not happen in this commune. The project is involved at the village level, and [we] share all the information” – Participant 23.

Another added:

“...the misuse of the budget will not happen because we [are working according to] the plan, so the authority, commune, locals and the CCT work together” – Participant 24.

Equally significant was the clear understanding among local actors of the project's zero-tolerance policy on corruption and the severe consequences of violating it, including the potential withdrawal of funding. As one participant observed:

“[Corruption] does not happen in the Village Hive because they [CCT] have a clear plan to explain the consequences” – Participant 31.

This understanding was further reinforced by the community's recognition of the project's value, especially in supporting children's education, which motivated them to be cautious that could jeopardise it.

“[The local people] are afraid to misuse the budget because CCT [will] withdraw the funds. The locals want to have CCT in their commune. The families want to have their kids go to school. So they...follow the policy and budget” – Participant 26.

Regular training and ongoing dialogue on financial management and anti-corruption measures further strengthened the project's integrity.

“We have done a lot of training on fraud and corruption with the teams and provided that training to the cashier in the local council as well” – Participant 3.

Another participant noted:

“...they [CCT] have a lot of discussions and meetings for every funding use. Implementation [is done] according to plan and approval” – Participant 25.

Finally, structural safeguards were in place to minimise opportunities for corruption. Financial processes were reviewed and refined to improve accountability, such as requiring dual signatories on commune budget plans.

“We had a look at how the money is transferred within the commune investment plan or the way that they normally fund their programs, and we've just tweaked it a little bit. So there was an issue [in that] only one person had signed off on the commune [budget] plans. We thought that there should be two signatories there” – Participant 3.

Additionally, robust monitoring mechanisms were implemented, including separate bank accounts and spot checks.

“So there's a separate bank account that we can see... We spot-check all reports. Two team members will investigate” – Participant 27.

Together, these practices created a system where transparency, accountability, and community commitment significantly reduced the risk of corruption and misuse of funds, thereby fostering trust, ownership, and sustainable financial governance within the Village Hive project.

Empowerment of the Ou Char and Svay Por Communes

A strong theme of empowerment emerged across the interviews with participants from both the Ou Char and Svay Por Communes, as well as the families engaged in the Village Hive program. This sense of empowerment was closely tied to ongoing capacity-building efforts, as one participant described:

“Capacity building [is what] we are continuing to implement as we embed this project”
– Participant 3.

Many interviewees noted the increasing responsibility of the communes, which now manage several projects that were previously overseen by CCT. For instance, the Commune Medical Centre is now operated locally, enabling residents to access healthcare services directly without requiring CCT referrals. This has allowed families and children to receive timely support. Similarly, a computer literacy program originally developed by CCT is now fully managed and delivered by the local school. This shift was recognised positively by community members, as expressed by one interviewee:

“[I am] very satisfied with the project... it’s very good [that] the CCT empower the local [community] to control the project [Village Hive]” – Participant 28.

Further evidence of this empowerment is reflected in the transfer of case management responsibilities to the communes. Before the Village Hive project, CCT staff visited families to assess their need for support; however, commune staff now receive case requests, evaluate them, and make the final decisions regarding case openings. Interviewees observed that local staff had gained confidence and were increasingly taking the lead in delivering activities and training programs, albeit with ongoing CCT support. One example shared was a monthly health and hygiene training session delivered directly by commune staff for local families:

“Because CCT is involved, the commune [has] got more confident... local people believe in the commune. Without the CCT, they can only help 70% of the people. But now 100%” – Participant 21.

The impact of this capacity-building was also visible in improved health knowledge among families: *“They [local families] understand how to protect their health and also understand hygiene through the training that we offer”* (Participant 29). As local staff became more capable and self-reliant, trust in the Village Hive and commune leadership grew. With this increased capacity, communes responded more promptly to emerging issues. For example, calls to CCT’s 24/7 child protection hotline — the only such service in Battambang — rose by 28% after the Village Hive was established. This increase was attributed to greater community awareness and improved access to social services. As one participant noted:

“Now they [the commune] have a prompt response to emergencies. They can resolve the crises and issues a lot quicker” – Participant 25.

Another added:

“I am the local people. So when we understand better, we really can do better for our community” – Participant 2.

The growing confidence of local staff also translated into a shift from dependency to co-creation, with CCT providing support rather than directives.

“[The local program staff] are now more focused on co-creation rather than following orders” – Participant 5.

This transfer of ownership was seen as essential to the program’s sustainability:

“The project will be sustainable because, right now, the commune has the right to control the project by themselves. They learn and get the knowledge and skills to manage the project” – Participant 30.

Several local managers shared how their own roles had evolved, with some promoted to leadership positions and gaining greater authority within the Village Hive:

“Originally [I] was not involved in the discussion, but now [I am] in charge of the district level” – Participant 11.

This process of empowerment aligns strongly with the localisation agenda, which seeks to centre local knowledge and promote collaboration between aid agencies and local communities (Baguios et al., 2021).

Empowerment of the local families

Alongside empowering local staff, the Village Hive project has also contributed to strengthening the autonomy of participating families. A key component involves supporting families to identify new or additional income-generating activities. Local staff work closely with families, offering skills training and collaboratively developing business plans tailored to their resources and aspirations. As one participant explained:

“...we offer skills training to the family, so [for example] if a family wants to run a business like a grocery shop, we do planning with the family, identify the resources they have, and what we need to support them” – Participant 15.

Once a sustainable income stream is established, families receive guidance on managing their finances. This marks a significant shift from previous approaches where families were simply provided with aid:

“...before, we just worked for the family, [which] means that we give whatever the family needs. But now we work with the family. We support the family. The family gets the strength and independence so they can survive without CCT in the future” – Participant 12.

The results of this approach are evident. By the end of 2023, 26 families in Svay Pao Commune, comprising 114 individuals, had progressed through different stages of the Early Intervention Journey. Of these, 22 families set financial goals, 15 completed financial literacy training, and all received support to achieve their objectives. This translated into tangible improvements, such as being able to afford school supplies:

“The families are getting better in terms of living conditions and also kids attending class at school” – Participant 28.

According to one of the Commune Chiefs, this empowerment has contributed to a reduction in family crises and poverty rates: “*Kids have better nutrition*” (Participant 26). Importantly, families are now active participants in decision-making regarding their futures.

“The CCT just coordinates the planning process and [are] not the ones making the decision. So the family themselves... make decisions on what they're going to do [and] what they want to achieve for their needs. The CCT just supports them” – Participant 13.

This has also improved relationships between families and commune authorities, with families feeling increasingly confident to seek assistance:

“[For] many families, they [now have] more confidence in talking to the commune. [Before], they may be too scared to talk about it, but now they are confident to talk to the commune and school, and the families understand a lot more than before... If they have problems, they know where to get help” – Participant 31.

This growing sense of collaboration was summed up by another interviewee:

“They have their voice, work together, and try to solve the problems together” – Participant 6.

This empowerment of local families aligns with the principles of localisation by promoting capacity-building and supporting families to make independent decisions about their economic futures (Baguios et al., 2021).

Sustainability

CCT’s long-term vision is for the Battambang community to become self-reliant stewards of their own social protection and development by 2032. As part of this exit strategy, plans are also underway to replicate the Village Hive model across ten additional communes, encompassing 62 villages. One participant captured this shift towards sustainability:

“Every time we establish a Village Hive ... we're still providing the funding, [so] it's not yet financially sustainable. [However], it is already operationally sustainable. What I mean by operational sustainability is that it's not reliant on CCT and our institutional knowledge to deliver these programs – really anyone could fund the system [and] the local council in any of these communes, and the institutional knowledge of how to deliver those [programs] lives within the community and not within CCT” – Participant 2.

Several participants echoed concerns about the sustainability of NGO interventions in general, emphasising the need for lasting impact:

“When NGOs finish, what's left? There’s nothing left... there’s no legacy. So we’re really trying to see this project [provide] much more systemic change and sustainability” – Participant 3.

Another participant stressed that true localisation and sustainability require integration with public systems:

“For charities to achieve sustainable, long-term impact through true localisation, integration with the public sector is essential. If charities continue to operate independently, with external control over private programs operating in parallel to public systems, it becomes nearly impossible to create sustainable, lasting change” – Participant 4.

Despite these ambitions, concerns remain regarding the financial capacity of the communes to maintain the programs independently. Several participants expressed a desire for CCT to maintain some level of support:

“The commune budget is not enough. So as long as the CCT has the budget to support the commune, [I am] happy to work with the CCT” – Participant 27.

Another added,

“[I] would like... CCT to stay forever. It will be difficult for the commune to run the activities by themselves” – Participant 23.

While others suggested that ongoing monitoring and support would be essential:

“[CCT] should come back and monitor the programs and support the program, not completely leave” – Participant 25.

Concluding comments

Despite the considerable achievements of the Village Hive program in strengthening local capacity, fostering community trust, and advancing localisation objectives, several persistent challenges remain. These challenges, if unaddressed, could undermine the long-term sustainability and full localisation of the program.

One of the key challenges reported was the occasional reluctance of some families to engage fully with the project. This hesitation reflects deeper issues of trust, historical patterns of aid dependency, and limited understanding of the Village Hive’s upstream approach to social protection and child welfare. As one participant explained,

“...because we are working in the opposite way to how [other NGOs] have been working for a long time... some government officers do not understand why and how this approach works” – Participant 2.

This highlights a broader challenge faced by localisation initiatives — shifting deeply embedded mindsets and reframing expectations around aid delivery from one-off assistance to long-term, systems-level change (Baguios et al., 2021). Another challenge lies in the limited understanding of the upstream model among government officials and segments of the general public. The upstream approach focuses on strengthening community systems, building resilience, and preventing harm rather than reacting to crises. However, because this model diverges from traditional, needs-based aid delivery, it is often difficult to articulate its importance to external stakeholders. This lack of understanding creates friction, especially when securing local government buy-in or aligning with public expectations. The need for continuous advocacy and education of government stakeholders remains crucial to ensuring the model’s legitimacy and long-term integration into public systems.

Additionally, local leaders and stakeholders identified ongoing resource constraints, particularly within the Ou Char Commune. While significant progress has been made in transferring responsibility to local actors, capacity gaps persist — especially in areas such as budget management, financial skills, and leadership. Several participants suggested further training is needed, particularly for local leaders and teachers, to strengthen their ability to manage project finances effectively. The desire to expand the Village Hive model to additional villages and communes also presents a resourcing challenge, raising concerns about overstressing limited human and financial capacity without further support.

Requests for additional services, such as financial assistance for pregnant women, highlight the increasing growing expectations placed on the Village Hive program. While this expectations reflect community trust in the program, they could potentially divert its focus away from the core upstream prevention model if not managed. Furthermore, one participant suggested that CCT should continue to invest in building stronger relationships with local government leaders to ensure ongoing collaboration and mutual trust. These challenges reinforce the broader understanding that true localisation is not simply about transferring responsibility but requires deep, systemic shifts in power dynamics, mindsets, and institutional arrangements (Van Brabant & Patel, 2018).. Localisation of child protection services must move beyond downward accountability mechanisms toward upstream approaches where local actors drive priority setting, implementation, monitoring, and evaluation. Financial reporting systems, if designed well, can serve as powerful tools for guiding these shifts and documenting the impact of localisation efforts on governance and community resilience.

Our paper advances the work of Nikidehaghani and Hui-Truscott (2024) by evaluating the effectiveness of the Village Hive from multiple stakeholders' perspectives. Future research should explore the long-term impacts of upstream localisation models like the Village Hive, particularly regarding shifts in accountability, decision-making authority, and community resilience. Longitudinal studies could examine how well the communes sustain program activities and manage resources after CCT's planned exit, offering insights into operational versus financial sustainability. Further research is also warranted to investigate effective strategies for increasing local and government understanding of upstream approaches. Comparative case studies of other localisation initiatives in similar socio-political contexts could provide valuable lessons on navigating resistance and shifting stakeholder mindsets. Additionally, evaluating the impact of enhanced financial systems, such as digitised reporting, corruption hotlines, and participatory budgeting frameworks. on transparency and community trust would strengthen the evidence base for scaling these models. Specific focus should be placed on how these systems influence power dynamics, community participation, and the perceived legitimacy of local governance structures. Lastly, future studies should explore the gendered dimensions of localisation, particularly how empowering women, including through initiatives like financial support for pregnant women, could further strengthen community resilience and child protection outcomes.

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