

Table S1. List of NGOs studied and their sector of activities.

S/N	Names of NGOs	Sector of Activity
1	Nkonghill Top	Rural Empowerment, Education & Wildlife
2	United Action for Children	Education & Children Rights
3	Mount Cameroon Communal Ecotourism	Wildlife and Forest Conservation
4	HERO Cameroon	Health Education
5	Link-up	Education & Children Rights
6	Women Education & Empowerment Programme (WEEP)	Women Education & Gender
7	Woodwork Construction Market & Agricultural Consulting (WACOMAC)	Agriculture & Poverty Alleviation
8	Rural Women Development Centre (RUWDEC)	Women Empowerment & Education of a girl child
9	Reach OutS	Health, Education & children empowerment
10	Cameroon National Youth Council (CNYC)	Youth Empowerment & participation in politics
11	Nkong Women Cash Up scheme (NWOCA)	women rights & HIV/AIDS prevention & poverty alleviation
12	Environmental and Rural Development Foundation (ERuDeF)	Wildlife & Forest Conservation
13	Food and Rural Development Foundation (FORUDEF)	Agriculture, Advocacy & Health
14	South West Special Fund Health	Health
15	ASWA RUDEP	Agriculture and Rural Development

Table S2. Research Questionnaire

Please answer the following questions by placing a tick [✓] and fill in the appropriate box or spaces provided to indicate your answer.

A. Required field *

Q1). Gender *

Male

Female

Q2). Age *

15 to 25

26 to 50

Over 50

Q3). Which of the following best describes your role?

Manager

Accountant

Project Manager

Field Coordinator

Q4). What is the number of your beneficiaries

Below 50

50 to 100

Over 100

B. Internal Control and Accountability practices

Q5). My NGO has established policies regarding such matters as acceptable business practices, conflicts of interest and codes of conduct (Integrity and ethical values).

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q6). Organisational policies are adequately communicated to the various parties concern.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q7). Accounting personnel in my NGO appear to have a background knowledge with sufficient expertise in selecting and applying accounting principles and policies.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q8). Management and accounting personnel understand control responsibilities applicable to their jobs and how they contribute to the entity's aid delivery objectives.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q10). Meetings of the governing body to set internal control policies and objectives towards improving delivery performance are regularly held in my NGO.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q11). My NGO has a functional internal audit unit which ensures vigilant and transparency in aid delivery programs.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q12). Top management meets with subordinates through staff meetings to solicit feedback from them regarding task completion.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q13). My Organisation has procedures to monitor and record assets received, held and expended.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q14). Budgets and reliable financial reports are clearly established by my NGO.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q15). All disbursements/expenditures are required to be supported by invoices or other documentation

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q16). Community consultations are held with beneficiaries and are usually undertaken at the start of projects.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q17). Internal control and accountability practices influence the degree of aid delivery in my organization

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q18). How often does your organisation perform internal audit.

Weekly

Monthly

Quarterly

Semi annually

Annually

C. Relevance of the COSO and HAP principles

Q19). My NGO has measures in place to take corrective action whenever wrong doing is discovered among staff, governing body or volunteers.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q20). My Organisation has measures in place to demonstrate accountability not only to funding Organisations and government but also to the local communities

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q21). Financial statements regarding donations received from donors and other parties are readily available upon request

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q22). The control system in my organization creates room to evaluate efficiency and effectiveness and assets safe -guarding.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q23). Management performs assessment related to risk.

Strongly Agree

Agree

Neutral

Disagree

Strongly Disagree

Q24). How does your NGO implement accounting mechanism to ensure effective aid delivery goals?

Accountant uses reports and disclosure statement which contain both financial information and operational data about the project.

Performance and impact assessment are carried out to determine the relevant measures and targets towards project objectives.

Beneficiaries are involve in the decision making process about projects.

All of the above.

Q25). How are accountability practices put in place to minimise fraud in aid delivery funds?

Self regulation

Social audit

Legitimacy of code

Seperation of duties

Q26). How does your NGO implement internal control practices to ensure efficiency in aid delivery ?

The board of directors and management receive sufficient and timely information to allow them to fulfil their responsibilities.

My NGO defines and documents the processes that identify the people it aims to assist with aids.

My NGO ensure that staff understand the code of conduct and their responsibility under the accountability framework.

My NGO does not consider internal control as a practice to improve aid delivery.

Q27). What are the possible outcomes of internal control and accountability on aid delivery?.

My NGO makes efforts to inform beneficiaries about its work and the origin and use of resources.

There has been year – over - year growth.

Timely reports on the use and management of funds are provided by my NGO

Q28). In your opinion, what are the challenges that NGOs face

Lack of global standards in financial reporting relevant to NGO sector

political instability

funding constraint

lack of strategic planning

mismanagement

All of the above

D. Beneficiaries involvement in decision making and aid delivery process/projects

Q30). Beneficiaries are involved in the planning process and their interests are used to identify how to proceed with a particular project.

Yes

No

Q31). Beneficiaries are not provided with the means to express their opinions on the services provided to them by my NGO.

Yes

No

Q32). My NGO does not make an effort to inform beneficiaries about its work and the origin and use of resources.

Yes

No

Q33). Donations received and funds generated are used only for intended purpose

Yes

No

Q34). My NGO does not obtain donors' consent before making changes to the use of donations from its original purpose

Yes

No

Q35). Are beneficiaries satisfied with the quality of aid delivered?

Yes

No