

**For information
on 13 March 2017**

Legislative Council Panel on Welfare Services

Progress of the Implementation of the Best Practice Manual in Non-Governmental Organisations Receiving Lump Sum Grant Subvention

Purpose

This paper briefs Members on the progress of the implementation of the Best Practice Manual (BPM) in non-governmental organisations (NGOs) receiving Lump Sum Grant (LSG) subvention.

Background

2. At its meeting held on 8 April 2014, the Lump Sum Grant Steering Committee (LSGSC) endorsed the implementation of the 14 consensus items under the BPM from 1 July 2014 (a list of these 14 items is at **Annex 1**). NGOs receiving subvention under the LSG Subvention System are required to review their existing policies and procedures with a view to meeting the requirements of the BPM within three years (i.e. by 30 June 2017). NGOs are also required to submit reports, including one set for the seven Level One items (i.e. those NGOs should comply with unless there are exceptional and justifiable reasons) and one set for the seven Level Two items (i.e. those NGOs are encouraged to adopt), in checklist format to inform the Social Welfare Department (SWD) of the progress by the end of October in 2015, 2016 and 2017¹.

3. We previously reported the progress of the implementation of the BPM at the meeting of this Panel held on 11 January 2016 (LC Paper No. CB(2)574/15-16(06)). In gist, NGOs had implemented either all or some Level One items and started to review and implement some Level Two items.

Progress of Implementation

¹ The first report should be returned by 31 October 2015 on the position as at 31 March 2015; the second report by 31 October 2016 on the position as at 31 March 2016; and the third report by 31 October 2017 on the position as at 31 March 2017.

4. All 165 NGOs receiving LSG returned their Level One self-assessment checklists while 154 NGOs returned their Level Two checklists to report their progress as at 31 March 2016 (please refer to **Annex 2** for details). Tables comparing the implementation progress as at 31 March 2015 and 31 March 2016 are set out as follows –

(I) *Level One Items*

	As at 31 March 2015 (Total: 164 NGOs)	As at 31 March 2016 (Total: 165 NGOs)
	No. of NGOs (%)	
Implemented all seven items	58 (35.4%)	98 (59.4%)
Implemented some items	106 (64.6%)	67 (40.6%)
Most Attained Item – Salary Adjustment		
Implemented	142 (86.6%)	157 (95.2%)
In progress	22 (13.4%)	8 (4.8%)
Least Attained Item – Use of Provident Fund Reserve		
Implemented	68 (41.5%)	106 (64.2%)
In progress	93 (56.7%)	58 (35.2%)
Not yet implemented	3 (1.8%)	1 (0.6%)

We note that –

- (a) about 60% of NGOs (35% as at 31 March 2015) had implemented all seven Level One items while the rest had implemented some items;
- (b) all NGOs met the criteria of adjusting staff salary either by the same percentage of Civil Service Pay Adjustment or by spending the full amount of the additional allocation for salary adjustment on salary adjustment for staff. Eight (4.8%) NGOs were still making progress towards meeting the disclosure requirement²; and

² NGOs are required, through letters or emails, to inform all staff subvented by LSG about the salary adjustment arrangement for the year, including the amount of SWD's additional

- (c) the item with the lowest implementation rate was about the use of Provident Fund reserve.

(II) *Level Two Items*

	As at 31 March 2015 (Total: 146 NGOs)	As at 31 March 2016 (Total: 154 NGOs)
	No. of NGOs (%)	
Implemented all seven items	20 (13.7%)	38 (24.7%)
Implemented some items	111 (76.0%)	104 (67.5%)
Not yet implemented any item	15 (10.3%)	12 (7.8%)
Most Attained Item – Delineation of Roles and Responsibilities of the Governing Board		
Implemented	89 (60.9%)	108 (70.1%)
In progress	43 (29.4%)	36 (23.4%)
Not yet implemented	14 (9.7%)	10 (6.5%)
Least Attained Item – Optimal Level of Lump Sum Grant Reserve		
Implemented	40 (27.4%)	62 (40.3%)
In progress	80 (54.8%)	67 (43.5%)
Not yet implemented	26 (17.8%)	25 (16.2%)

We note that –

- (a) out of the 165 NGOs which had submitted Level One checklists, 154 (around 93%) had also submitted Level Two checklists, as compared with 89% in 2015;
- (b) about 25% of NGOs (14% as at 31 March 2015) had implemented all seven Level Two items while 68% of NGOs had implemented some items; and
- (c) 70% of NGOs had implemented the item on the delineation of roles

subvention for salary adjustment, the arrangement adopted and the reasons therefor.

and responsibilities of their governing boards, and 23% were in progress. With respect to the implementation of the optimal level of LSG reserve, 40% of the NGOs had implemented this item and 44% were in progress.

5. Comments on the implementation of the BPM provided by NGOs are summarised as follows –

- (a) some NGOs set up working groups comprising senior management and board members to discuss the implementation plan of the BPM. They were keen to maintain and review the best practices for their organisations;
- (b) some NGOs considered that adopting best practices (not limited to those listed in BPM) was important for continuous service improvement and sustainable organisational development to meet the rapid changes and the complexity of societal needs;
- (c) many NGOs focused on implementing Level One items in the initial three years and needed time to review Level Two items;
- (d) NGOs generally considered that governing boards would pay more attention to their terms of office and the delineation of roles and responsibilities between the board and senior management; and
- (e) NGOs generally considered that sharing of practice wisdom and mutual support within the sector would be conducive to good governance of the organisations and beneficial to the whole community.

6. In the checklists returned to SWD, some NGOs shared the good practices they had identified and adopted in the implementation of BPM. These practices included the following –

(I) Use of LSG Reserve

- (a) formulation of policy papers and guidelines on the management and monitoring of LSG reserve to facilitate annual budgeting and financial planning;
- (b) making longer term assessment on the use of LSG reserve in the next five years, or financial projection on the level of LSG reserve for the next 5 to 20 years;

- (c) delineation of the optimal level of LSG reserve to strike a balance between financial sustainability and deployment of reserve for service improvement and enhancing staff remuneration;
- (d) identification of possible uses of LSG reserve (e.g. paying increments to staff with salary exceeding the mid-point or attaining the maximum point, improving salary structure, reviewing starting salaries and job descriptions, rewarding and providing allowance to staff with good performance, providing gratuities and fringe benefits such as medical insurance, supporting professional training and development for staff, and enhancing service delivery by adding physiotherapists, occupational therapists, speech therapists and pharmacy services to enhance the services); and
- (e) consulting staff on the use of LSG reserve through briefing sessions or annual staff meetings.

(II) Corporate Governance

- (a) setting up a specialised committee for the review and enhancement of governance;
- (b) compiling an organisational BPM on corporate governance framework and making it available on the organisation's website;
- (c) delineating communication channels with staff and service users and sharing information like important management issues, minutes of board meetings, etc. through the NGO's intranet and website;
- (d) enhancing communication with staff and service users by different means (e.g. dissemination of information through newsletters, annual reports, websites; collection of views by opinion surveys, suggestion boxes, customer liaison groups; exchange of correspondence, regular and ad hoc staff meetings, consultation meetings);
- (e) defining the term of office and putting in place a succession mechanism for members of the governing board; delineating the roles and responsibilities of governing boards; and
- (f) enhancing engagement of staff and service users through various measures, such as engaging staff and service user representatives in board and sub-committee meetings, conducting surveys with staff and service partners, forming task force or adhoc working groups and arranging visits of board members to meet with staff and service users.

Facilitating Measures for the Implementation of BPM

7. SWD has been organising the Envisioning Programme on BPM for senior management and the boards of directors of NGOs to provide opportunities for them to share experiences and good practices identified. A symposium on BPM was held on 15 September 2015, with over 680 participants from 159 NGOs. In addition, 4 seminars cum concurrent workshops on financial management, corporate governance, human resource management as well as communication in the new era and social media handling were held between November 2015 and February 2016 with about 200 participants each time. A booklet has been produced to incorporate the presentation materials and learning points, and has been uploaded onto SWD's website.

8. The Director of Social Welfare also invited the agency heads of all 170 subvented NGOs (or their deputies) to eight sessions during the period from June to October 2016 where views and concerns of the sector arising from the implementation of BPM were exchanged. Pursuant to the feedback of the agency heads or their deputies, SWD is planning to organise a management programme between 2017 and 2018 tentatively for senior executives of NGOs with a focus on corporate governance, communication and succession planning. NGOs' views on the management programme will be sought.

Four Outstanding Items under BPM

9. The Working Group on Implementation Details of BPM under the LSGSC discussed at its meeting held on 30 November 2016 the four outstanding items in respect of which consensus has yet to be reached. The four items are –

- (a) staff remuneration policy with due recognition of work experience and good performance, including one that allows staff salary to go beyond the equivalent ranks' mid-point of civil service pay scale if applicable;
- (b) pay policy with a clear salary structure and/or starting points, with communication channels for collecting views from staff;
- (c) policy on the transfer of posts and the renewal and termination of employment contracts, and recognition of work experience when drawing up employment contracts; and

- (d) transparent and accountable decision making with regard to staff contracts (i.e. the rules and procedures to be made known to existing and prospective staff of the NGO concerned).

10. Members of the Working Group considered that more time would be needed for NGO management and the staff side to consider possible options of the criteria and procedures for agreement and implementation by the sector.

Way Forward

11. SWD will continue to monitor the progress of the implementation of the BPM and work closely with the welfare sector to enhance the governance of NGOs receiving LSG subvention.

**Labour and Welfare Bureau
Social Welfare Department
March 2017**

14 Agreed Items of the Best Practice Manual

Financial Management

Management of Lump Sum Grant (LSG) Reserve

1. Maximised Use of Reserve (Level One)³

A. Principles

- (i) NGOs are required to ensure that the reserve is fairly, reasonably, properly and effectively used for the intended purposes as stipulated by SWD.
- (ii) NGOs should maximise the use of the reserve in order to maintain or strengthen service delivery and implement strategic development plans, including building up a staff team with high quality.

B. Criteria and Procedures

Use of LSG Reserve

- (i) NGOs are required to, based on the actual circumstances and their development strategies, decide on their own how the LSG reserve be utilised in different areas, such as fulfilling the contractual commitment to staff, maintaining or strengthening service delivery and implementing strategic development plans, including building up a staff team with high quality through enhancement of the employment terms of existing staff, supporting the professional development of staff, etc.

Management and Monitoring

- (ii) NGOs' governing boards/management committees are required to discuss in their meeting(s), at least once a year, how to manage and utilise the reserve, and to consider during the discussion how to maximise the use of the reserve for the NGOs' development. The discussion has to be put on record.
- (iii) In managing the LSG reserve, NGOs are required to observe the intended purposes as stipulated in the LSG Manual, LSG Circulars, relevant letters/notifications, and to have documents such as financial reports, financial plans, etc.
- (iv) NGOs are required to have documents setting out the policies and

³ As recommended by the Lump Sum Grant Independent Review Committee, the welfare sector may consider setting out in its Best Practice Manual two levels of guidelines. Level One guidelines are those that NGOs are expected to follow unless there are strong justifications not to do so; Level Two guidelines are those that NGOs are encouraged to adopt.

procedures on managing and monitoring their LSG reserve, and to make known to staff such procedures.

2. Optimal Level of Reserve (Level Two)

A. Principles

- (i) NGOs should, having regard to their sizes and actual needs, develop planning and evaluation mechanisms on their own to determine the appropriate level of reserve, and monitor it effectively through appropriate years of projection.
- (ii) NGOs should be cautious but not be too conservative or aggressive when estimating the required amount of accumulated LSG reserve.

B. Criteria and Procedures

- (i) NGOs should have documents briefly setting out their mechanisms in planning, evaluating and determining the level of LSG reserve including -
 - (a) Planning and evaluation of the reserve level, which should be conducted regularly;
 - (b) Reference material and tools for planning and evaluation of the reserve level, including such factors as the salary structure, staff turnover rate, staff age distribution, NGOs' projection of the increase/decrease in income and expenditure, NGOs' contractual commitment to subvented staff, and long-term financial viability, etc., with a view to facilitating NGOs' development plan and projection of the reserve level. The above planning and projection should be discussed by NGOs' governing boards, and the discussion be put on record.
- (ii) NGOs' chief executives should regularly report the status of the reserve to their governing boards.

3. Status of Reserve (Level One)

A. Principles

- (i) NGOs are required to, through convenient, effective and timely channels, disseminate information about the LSG reserve in a reader-friendly format to staff members and the public. Such information should include briefly a plan on how the reserve will be used in the future.

B. Criteria and Procedures

- (i) NGOs are required to, through appropriate channels, disseminate

information about the utilisation of the LSG reserve in the past year to the public. Such information should include briefly a plan on how the reserve will be used in the future.

Use of Provident Fund (PF) Reserve for Non-Snapshot Staff

4. Use of Reserve (Level One)

A. Principles

- (i) NGOs are required to maximise the use of PF reserve for non-snapshot staff for the designated purpose so as to enhance staff morale and their sense of belonging to the organisations.

B. Criteria and Procedures

Use of PF Reserve for Non-Snapshot Staff

- (i) NGOs are required to, based on the actual circumstances of their PF reserve, determine on their own the use of PF reserve in such ways as adjusting the PF contribution rates or giving a one-off additional contribution to staff.

Management and Monitoring

- (ii) NGOs' governing boards/management committees are required to discuss in their meeting(s), at least once a year, how the PF reserve should be managed and utilised. The discussion has to take the above principles into consideration and be put on record.
- (iii) NGOs are required to observe the relevant legislation and the purposes as stipulated in the LSG Manual, LSG Circulars, relevant letters/notifications in utilising the PF reserve for non-snapshot staff, and to have documents such as financial reports, financial plans, etc.
- (iv) NGOs are required to have documents spelling out the mechanisms, policies and procedures regarding the management and monitoring of the PF reserve for non-snapshot staff.
- (v) NGOs are required to report on the utilisation of the PF reserve for non-snapshot staff in the past year and to provide a brief plan on how the reserve is going to be used in the future at their annual general meetings/in their annual reports.

5. Status of Reserve (Level One)

A. Principles

- (i) NGOs are required to use convenient, effective and timely channels to

disseminate information about the PF reserve to staff members, including a brief plan on how the PF reserve will be used in the future.

B. Criteria and Procedures

- (ii) NGOs are required to, through appropriate channels, disseminate information about utilisation of the PF reserve in the past year to staff members, and to provide a brief plan on how the reserve will be used in the future.

Human Resource Management

Salary Package Policy and Administration

6. Salary Adjustment (Level One)

A. Principles

- (i) NGOs are required to spend the subvention for salary adjustment for the designated purpose by making timely adjustment to the salary for all staff members subvented by LSG.

B. Criteria and Procedures

Designated purpose

- (i) In spending the allocation for salary adjustment, NGOs are required to observe the relevant orders as imposed by the Finance Committee of the Legislative Council when granting the allocation, the latest LSG Manual, LSG Circulars, relevant letters/notifications of SWD regarding the designated purpose of the allocation.
- (ii) Meanwhile, when NGOs spend the allocation on salary adjustment, they are required to either -
 - (a) Adjust the staff salary by the same percentage of the Civil Service Pay Adjustment (CSPA); or
 - (b) Spend the full amount of the additional allocation for salary adjustment on salary adjustment for staff.

Keeping staff informed

- (iii) NGOs are required to, through letters or emails, inform all staff members subvented by LSG about the salary adjustment arrangement for the financial year, including the following -
 - (a) The amount of subvention allocated by SWD as additional resources to the NGO for salary adjustment for the financial year;

- (b) The NGO's salary adjustment arrangement for the financial year, briefly explaining why the staff salary will be adjusted by the same percentage of CSPA, or why the additional allocation for salary adjustment will be fully spent on salary adjustment for staff.

Corporate Governance and Accountability

Management Strategies

7. Communication (Level Two)

A. Principles

- (i) NGOs should establish effective channels of communication between the governing board, the management, staff and service users, to ensure that feedback from staff and service users on LSG-related matters can be received.

B. Criteria and Procedures

Channels of Communication

- (i) NGOs should establish effective channels of communication, such as meetings, visits to service units, emails, questionnaires and suggestion boxes, etc. to collect feedback from staff and service users.

Accessibility of the Channels of Communication

- (ii) NGOs should have documents spelling out the regular communication channels for the governing board and the management to collect feedback from staff and service users. NGOs should provide appropriate channels for staff and service users to access such information.

8. Term of Office of the Governing Board (Level Two)

A. Principles

- (i) NGOs should establish a succession mechanism for their governing board members, where there are no such restrictions in relevant legislation or constitution, to ensure the sustainable development of the board.

B. Criteria and Procedures

Succession mechanism

- (i) NGOs should establish a succession mechanism for their governing board members, especially for the chairman and key posts (such as secretary,

treasurer, etc.), where there are no such restrictions in relevant legislation or constitution. NGOs should also have documents spelling out the succession mechanism, including the term of office, number of consecutive terms, etc., which should be made public.

9. Roles of Governing Board (Level Two)

A. Principles

- (i) Regarding LSG-related matters, NGOs should enhance the knowledge of their board members on the NGOs and their SWD-subvented services through various effective and appropriate arrangements so as to strengthen their leading roles.

B. Criteria and Procedures

Appropriate arrangements

- (i) NGOs should, at least once a year, provide the governing board and the relevant committees with updated service information, including the objectives of their SWD-subvented services, the number of subvented staff and service users of each service unit, etc.;
- (ii) NGOs should arrange for members of the governing board and the relevant committees to meet with the subvented staff and service users so that they can be familiar with the operation of their SWD-subvented services.

Responsibilities of the Governing Board and NGOs' Decision Making on Important Management Issues of SWD-subvented Services under LSGSS

10. Delineation of Roles and Responsibilities of the Governing Board (Level Two)

A. Principles

- (i) The roles, responsibilities and membership of the governing board and the relevant committees should be clearly defined and put on record.
- (ii) NGOs should properly delineate the terms of reference between governing board members and senior management.

B. Criteria and Procedures

- (i) NGOs should have documents and the organisation chart to illustrate the structure and membership of the governing board, the relevant committees and senior management, their roles and responsibilities, and delineate the roles and responsibilities between governing board members and senior

management;

- (ii) NGOs should provide appropriate channels for the staff and service users to access such information.

11. NGOs' Decision Making on Important Management Issues of SWD-subvented Services (Level Two)

A. Principles

- (i) NGOs should consult their staff and service users on important issues that affect them.
- (ii) According to paragraph 5.6 of the LSG Manual, generally speaking, the NGO's governing board should consult the staff first before there are any changes that may affect them, including -
 - (a) changing the existing establishment structure;
 - (b) changing the remuneration package or the working conditions; and
 - (c) re-engineering and rationalising the service delivery modes, and the corresponding manpower redeployment that may become necessary.
- (iii) According to paragraph 5.8 of the LSG Manual, NGOs should consider involving service users as far as practicable in service re-engineering, changing the existing service delivery mode, and monitoring compliance with service performance standards. Service users' feedback may be obtained through a variety of means such as service user liaison groups, discussions or opinion surveys.

B. Criteria and Procedures

Collect and respond to feedback

- (i) NGOs should prepare documents and policies on their own, explaining how feedback from staff and/or service users will be collected and responded to when making important decisions related to LSGSS, such as through meetings, visits to service units, emails, questionnaires, newsletters, notice boards, suggestion boxes, etc.

Examples of important decisions mentioned above -

- (a) changing the existing establishment structure and staff ratios, etc.;
- (b) changing the remuneration package or the working conditions;
- (c) re-engineering and rationalising the service delivery modes, and the corresponding manpower redeployment that may become necessary;
- (d) service re-engineering;
- (e) changing the existing service delivery mode; and

- (f) monitoring compliance with service performance standards.

12. NGO's Decisions Made on Important Management Issues of SWD-subvented Services (Level Two)

A. Principles

- (i) NGOs should disseminate to their staff and services users in a timely manner the decisions made on important management issues related to LSGSS.

B. Criteria and Procedures

Provision of Information

- (i) NGOs should prepare documents and policies on their own, spelling out how information about important decisions related to LSGSS will be disseminated to their staff and/or service users, such as through meetings, visits to service units, emails, newsletters, notice boards, etc.

Examples of important decisions made by NGO -

- (a) changing the existing establishment structure and staff ratios, etc.;
- (b) changing the remuneration package or the working conditions;
- (c) re-engineering and rationalising the service delivery modes, and the corresponding manpower redeployment that may become necessary;
- (d) service re-engineering;
- (e) changing the existing service delivery mode; and
- (f) monitoring compliance with service performance standards.

Roles and Duties of NGOs in Complaints Handling

13. Composition, Duties and Responsibilities on Handling Complaints at Different Levels (Level One)

A. Principles

- (i) For LSG-related complaints, NGOs are required to develop a sound mechanism and policy to clearly spell out the personnel in handling complaints at different levels and their respective responsibilities and duties at each level.
- (ii) NGOs are required to ensure that all levels of staff involved in complaints handling are free from any conflict of interest.
- (iii) NGOs are required to ensure that both the complainant and the parties

being complained against are aware that the complaint concerned is being handled in accordance with the procedures set out by the NGOs/the LSG Independent Complaints Handling Committee (ICHC).

B. Criteria and Procedures

Policies and mechanism on complaints handling

- (i) LSG-related complaints against NGOs or their service units lodged by service users/staff should first be handled by the NGO concerned in accordance with its established policies.
- (ii) NGOs are required to have policy documents spelling out the policies and mechanism in relation to complaints handling (including complaints involving staff, the senior management and board members). If NGOs' existing complaints handling policies and mechanism (SQS 15) have already covered the complaints mentioned above, the NGOs just need to follow the existing mechanism.

Ensuring that complainants know of the procedures

- (iii) NGOs are required to let both the complainant and the parties being complained against know that the complaint concerned is being handled in accordance with the procedures set out by the NGOs/the ICHC.

14. NGOs' Policies and Procedures on Complaints Handling (Level One)

A. Principles

- (i) For LSG-related complaints, NGOs are required to strictly follow established policies and procedures, as well as the personnel composition to handle the complaints in a fair manner, with appropriate monitoring and appeal/review mechanisms.
- (ii) NGOs are required to comply with the ICHC's complaints handling procedures and requirements in handling the complaints concerned.

B. Criteria and Procedures

Handling complaints carefully and fairly

- (i) NGOs are required to have documents spelling out their internal control measures in relation to handling LSG-related complaints.
- (ii) NGOs are required to keep written records of the complaints received and the actions taken to ensure that the complaints will be handled fairly in accordance with the established policies, procedures and personnel composition.

Complying with the ICHC's complaints handling procedures and requirements

- (iii) NGOs are required to comply with the ICHC's requirements to provide relevant information and written records of the complaints concerned in a timely manner to facilitate the ICHC's investigation into the complaints.
- (iv) NGOs are required to keep relevant written records to show that follow-up actions have been taken in accordance with the ICHC's recommendations.

**Summary of Returns of the Self-assessment Checklists of
the Best Practice Manual**

(Position as at 31 March 2016)

Overall Results

Implementation	Level One items	Level Two items
	No. of NGOs (%)	No. of NGOs (%)
Implemented all items	98 (59.4%)	38 (24.7%)
Implemented some items	67 (40.6%)	104 (67.5%)
Not yet implemented any item	0 (0.0%)	12 (7.8%)
Total	165 (100%)	154 (100%)

Level One Items

Implementation (Total: 165 NGOs)	No. of NGOs (%)		
	Implemented	In progress	Not yet implemented
Financial Management			
1. Maximised use of LSG reserve	124 (75.2%)	41 (24.8%)	0 (0.0%)
2. Status of LSG reserve	132 (80%)	33 (20%)	0 (0.0%)
3. Use of PF reserve	106 (64.2%)	58 (35.2%)	1 (0.6%)
4. Status of PF reserve	131 (79.4%)	33 (20%)	1 (0.6%)
Human Resource Management			
5. Salary adjustment ⁴	157 (95.2%)	8 (4.8%)	0 (0.0%)
Corporate Governance and Accountability			
6. Composition, duties and responsibilities on handling complaints at different levels	146 (88.5%)	19 (11.5%)	0 (0.0%)
7. NGOs' policies and procedures	148 (89.7%)	17 (10.3%)	0 (0.0%)

⁴ All NGOs met the criteria of adjusting staff salary either by the same percentage of Civil Service Pay Adjustment or by spending the full amount of the additional allocation for salary adjustment on salary adjustment for staff, while only 4.8% of NGOs are still making progress towards meeting the disclosure requirement.

Implementation (Total: 165 NGOs)	No. of NGOs (%)		
	Implemented	In progress	Not yet implemented
on complaints handling			

Level Two Items

Implementation (Total: 154 NGOs)	No. of NGOs (%)		
	Implemented	In progress	Not yet implemented
Financial Management			
1. Optimal level of LSG reserve	62 (40.3%)	67 (43.5%)	25 (16.2%)
Corporate Governance and Accountability			
2. Communication	100 (65%)	41 (26.6%)	13 (8.4%)
3. Term of office of the governing board	95 (61.7%)	35 (22.7%)	24 (15.6%)
4. Roles of governing board	99 (64.3%)	43 (27.9%)	12 (7.8%)
5. Delineation of roles and responsibilities of governing board	108 (70.1%)	36 (23.4%)	10 (6.5%)
6. NGOs' decision making on important management issues of SWD-subvented services	70 (45.5%)	62 (40.2%)	22 (14.3%)
7. NGOs' decisions made on important management issues of SWD-subvented services	67 (43.5%)	67 (43.5%)	20 (13%)