

**GOVERNMENT OF THE KINGDOM OF CAMBODIA
NATIONAL COMMITTEE FOR SUB-NATIONAL
DEMOCRATIC DEVELOPMENT SECRETARIAT (“NCDDS”)**

**Integration of Social Accountability into National and
Sub-National Systems (Phase II) Project**

IBRD/IDA Grant Agreement Number TF0C1738

**Financial Statements
for the year ended 31 December 2025
and
Report of the Independent Auditors**

Project information

Project title	Integration of Social Accountability into National and Sub-National Systems (Phase II) Project	
Project ID	P178921	
Project period	13 October 2023 to 31 December 2026	
Project status	Active	
Sector	Social	
Implementing Agency	National Committee for Sub-National Democratic Development Secretariat ("NCDDS")	
Project management	H.E. Ma Onn Ma On Nath H.E. Chim SamEI	Project Director Project Manager
Source of funds	International Bank for Reconstruction and Development International Development Association Grant Agreement Number TF0C1738	
Project cost	AUD6,280,000 equivalents to US\$4,158,940	
Reporting period	For the period from 1 January to 31 December	
Principal bankers	National Bank of Cambodia Acleda Bank Plc.	
Auditors	KPMG Cambodia Ltd	

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

Integration of Social Accountability into National and Sub-National Systems (Phase II) Project

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Abbreviations

CISAs	Cambodian International Standards on Auditing
CPSAS	Cambodian Public Sector Accounting Standards
DMs	Districts/municipalities
DMK	District, Municipality, and Khan
FM	Financial Management
GKC	Government of Kingdom of Cambodia
IA	Implementing Agency
ICT	Information and Communication Technology
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
ISAF	Implementation of Social Accountability Framework
JAAPS	Joint Accountability Action Plans
MEF	Ministry of Economy and Finance
NCDDS	National Committee for Sub-National Democratic Development Secretariat
PSC	Partnership Steering Committee

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

Integration of Social Accountability into National and Sub-National Systems (Phase II) Project

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National Committee for Sub-National
Democratic Development (NCDD)
Secretariat

No:/NCDDS

Phom Penh.....

Statement by the Project management

I, the undersigned, do hereby state that in my opinion, the accompanying financial statements, which comprise the statement of cash receipts and payments, statement of payments by components and statement of designated account for the year ended 31 December 2025 and notes as set out on pages 5 to 29 of the Integration of Social Accountability into National and Sub-National Systems (Phase II) Project (“the Project”), financed under International Bank for Reconstruction and Development (“IBRD”)/International Development Association (“IDA”) Grant Agreement Number TF0C1738, implemented by the National Committee for Sub-National Democratic Development Secretariat (“NCDDS”) or the Implementing Agency (“IA”), are present fairly, in all material respects, in accordance with the Cash Basis of Accounting of Cambodian Public Sector Accounting Standards (“Cash Basis CPSAS”).

Signed on behalf of the project management, 



H.E. Ma Onn Ma On Nath
*Deputy Head of NCDDS and
Social Accountability Project Director*

Phnom Penh, Kingdom of Cambodia

Date: 5 June 2026



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Report of the Independent Auditors To the Ministry of Economy and Finance Government of the Kingdom of Cambodia

Opinion

We have audited the financial statements of the Integration of Social Accountability into National and Sub-National Systems (Phase II) Project (“the Project”), financed under International Bank for Reconstruction and Development (“IBRD”)/International Development Association (“IDA”) Grant Agreement Number TF0C1738, implemented by the National Committee for Sub-National Democratic Development Secretariat (“NCDDS”) or the Implementing Agency (“IA”), which comprise the statement of cash receipts and payments, statement of payments by components and statement of designated account for the year then ended and notes, comprising significant accounting policies and other explanatory information as set out on pages 5 to 29 (hereafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balance of the Project as at 31 December 2025 and its cash receipts and payments for the year then ended in accordance with the Cash Basis of Accounting of Cambodian Public Sector Accounting Standards (“Cash Basis CPSAS”).

Basis for Opinion

We conducted our audit in accordance with Cambodian International Standards on Auditing (“CISAs”). Our responsibilities under those standards are further described in the *Auditors’ Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the ethical requirements that are relevant to our audit of the financial statements in Cambodia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annex I on page i, but does not include the financial statements and our auditors’ report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Cash Basis CPSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with CISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statements.

As part of an audit in accordance with CISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

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Statement of cash receipts and payments for the year ended 31 December 2025

	Note	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Receipts				
International Bank for Reconstruction Development/International Development Association	5	1,470,302	2,219,064	3,689,366
Payments by category				
Goods	6	291,461	333,554	625,015
Consulting services	7	420,843	252,377	673,220
Training costs	8	340,112	597,995	938,107
Operating costs	9	490,074	586,080	1,076,154
		1,542,490	1,770,006	3,312,496
(Decrease)/Increase in cash		(72,188)	449,058	376,870
Cash at beginning of the year/period		449,058	-	-
(Decrease)/increase in Cash		(72,188)	449,058	376,870
Cash at end of the year/period	4	376,870	449,058	376,870

The accompanying notes form an integral part of these financial statements.

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

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Statement of payments by components for the year ended 31 December 2025

	Note	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Payments by components	10			
Transparency and access to information	10.1	581,871	431,499	1,013,370
Citizen monitoring	10.2	8,682	-	8,682
Implementation of Joint Accountability Action Plans ("JAAPS")	10.3	71,799	118,978	190,777
Capacity development	10.4	443,946	524,638	968,584
National and Sub-National coordination and support	10.5	<u>436,192</u>	<u>694,891</u>	<u>1,131,083</u>
Total payments		<u>1,542,490</u>	<u>1,770,006</u>	<u>3,312,496</u>

The accompanying notes form an integral part of these financial statements.

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

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Statement of designated account for the year ended 31 December 2025

	Note	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Beginning cash balance		449,058	-	-
Receipts				
Initial designated account	5	-	1,000,000	1,000,000
Amount disbursement by IDA	5	1,470,302	1,219,064	2,689,366
		<u>1,470,302</u>	<u>2,219,064</u>	<u>3,689,366</u>
Payments by categories made from designated account				
Goods	6	291,461	333,554	625,015
Consulting services	7	420,843	252,377	673,220
Training costs	8	340,112	597,995	938,107
Operating costs	9	490,074	586,080	1,076,154
		<u>1,542,490</u>	<u>1,770,006</u>	<u>3,312,496</u>
Ending cash balance		<u>376,870</u>	<u>449,058</u>	<u>376,870</u>
Represented by:				
Cash on hand	4	367	40	367
Cash at banks	4	376,503	449,018	376,503
		<u>376,870</u>	<u>449,058</u>	<u>376,870</u>

The accompanying notes form an integral part of these financial statements.

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

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Notes to the financial statements for the year ended 31 December 2025

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. Background and activities

The Integration of Social Accountability into National and Sub-National System Project (Phase II) (“the Project”) was established under the Grant Agreement Number TF0C1738 signed on 13 October 2023 between the Government of the Kingdom of Cambodia (“GKC”) represented by the Ministry of Economy and Finance (“MEF”) and the International Bank for Reconstruction and Development (“IBRD”)/the International Development Association (“IDA”) of World Bank acting as administrator of Australia-World Bank Partnership for Promoting Inclusion, Sustainability and Equality in Cambodia Single-Donor Trust Fund. The amount of funding under the grant agreement to be provided to the Project is AUD6,030,000 equivalent to US\$4,000,000.

On 8 December 2025, the Project request for additional grant amounting to AUD250,000 from the International Development Association (“IDA”) of World Bank, and was approved by IDA on 21 December 2025 with details as follows:

Category	Revised Amount of the Grant Allocated (expressed in AUD)	Percentage of Expenditures to be Financed (inclusive of Taxes)
(1) Goods, non-consulting services, and consulting services, operating costs, training and workshops under the Project	6,280,000	100% of Grant’s share as specified in the AWPB
TOTAL AMOUNT	6,280,000	

The Project became effective for implementation on 13 October 2023 and was originally scheduled for completion by 31 December 2025. On 16 May 2025, the Project requested to extend the project’s closing date to 31 December 2026 which was subsequently approved from IDA on 21 December 2025.

The objective of the Project is to improve the quality and responsiveness of public service provision through the strengthening and institutionalization of transparency and citizen engagement processes in selected subnational planning and service delivery systems.

The National Committee for Sub-National Democratic Development Secretariat (“NCDDS”) has been assigned as Implementing Agency.

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Notes to the financial statements (continued) for the year ended 31 December 2025

1. Background and activities (continued)

The Project consists of the following parts:

Part 1: Transparency and Access to Information

Provision of support to strengthen sub-national administrations’ transparency and capacity to provide, and improve citizen’s ability to access, performance information, budget and expenditure data on selected public services at selected commune and district levels.

Part 2: Citizen Monitoring

Carry out a program of activities aimed at strengthening the mechanism for citizens to provide input and feedback on the quality of selected public services through:

- (i) community scorecard methodology;
- (ii) conducting self-assessment meetings by service providers; and
- (iii) preparation of a detailed implementation plan on agreed priority actions for improvement of the public services.

Part 3: Implementation of Joint Accountability Action Plans (“JAAPS”)

Strengthening subnational administrations’ and service providers’ pathways for receiving and responding to input and feedback from citizens through provision of training to stakeholders and relevant personnel.

Part 4: Capacity Development

Carry out a program of activities aimed at institutionalizing, for broader applicability and sustainability, selected social accountability practices in information transparency and access, citizens’ engagement and sub-national administrations’ responsiveness to citizens’ input and feedback.

Part 5: National and Sub-national Coordination and Support

Provision of assistance for the Project management, administration, coordination, and financing of operating costs, including monitoring and evaluation.

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Notes to the financial statements (continued) for the year ended 31 December 2025

2. Basis of accounting

(a) Statement of compliance

The financial statements have been prepared in accordance with the Cash Basis of Accounting of Cambodian Public Sector Accounting Standards (“Cash Basis CPSAS”).

(b) Basis of measurement

The financial statements expressed in United States Dollars (“US\$”) have been prepared under the historical cost convention.

3. Significant accounting policies

(a) Fund receipts and payments

Fund receipts are defined as the fund received by the Project from the IBRD/IDA and are recognised when received and recorded as gross amounts of bank charges.

Payments represents all costs paid to support the objective of the Project and are recognised when paid.

(b) Statement of designated account

The statement of designated account is prepared in accordance with the Grant Agreement and it purely used to receive and disbursed for payment financed by the IBRD/IDA grant proceeds.

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Notes to the financial statements (continued) for the year ended 31 December 2025

3. Significant accounting policies (continued)

(c) Assets/Inventory

The cost of assets/inventory is charged to the statement of cash receipts and payments, statement of payments by components and statement of designated account upon acquisition. For control and management purposes, a memorandum account for assets/inventory is maintained by way of assets/inventory listing.

(d) Cash

Cash comprise cash on hand and cash at banks that are readily convertible to a known amount of cash and be subject to an insignificant risk of change in value.

(e) Foreign currency transactions

The Project transacts its operations and maintains its accounting records primarily in United States Dollars (“US\$”). Transactions in currencies other than US\$ are converted into US\$ at the rates of exchange prevailing on the transaction dates published by the National Bank of Cambodia.

Cash and bank balances in currencies other than US\$ are translated into US\$ at the open market rates of exchange at the year-end date. All foreign exchange differences are recognised in the statement of receipts and payments and the statement of designated account.

(f) Commitments

Commitments are obligation for contracted services provided. Commitments are not accounted for in the financial statements.

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Notes to the financial statements (continued) for the year ended 31 December 2025

4. Cash

	As at 31 December 2025 US\$	As at 31 December 2024 US\$
IDA		
Cash on hand		
Central level	367	40
Cash at banks		
- Central level (*)	352,356	397,366
- Sub-project accounts held at Provinces: (**)		
Kampong Speu	8,883	15,388
Kompot	6,073	-
Kampong Cham	4,770	5,981
Pailin	2,552	476
Oddar Meanchey	1,281	2,954
Battambang	476	2,954
Tboung Kmum	111	45
Pursat	1	5,584
Kampong Thom (***)	-	11,125
Kampong Chhnang (***)	-	6,092
Preah Vihear (***)	-	600
Banteay Meanchey (***)	-	417
Sihanoukville (***)	-	29
Siem Reap (***)	-	4
Kep (***)	-	2
Kandal (***)	-	1
Total cash at banks	376,503	449,018
Total cash and bank balances	376,870	449,058

(*) This represents bank balances maintained in a separate bank account with the National Bank of Cambodia for Central level.

(**) This represents the sub-project bank accounts held by each province maintained with ACLEDA Bank Plc.

(***) As at 31 December 2025, the provinces listed above had completed their activities and fully returned the remaining bank balances from their respective sub-project bank accounts to the Project.

The main and sub-project bank balances bear no interest and is earmarked specifically for the use of the Project.

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Notes to the financial statements (continued) for the year ended 31 December 2025

5. Receipt

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
IDA			
Initial designated account (*)	-	1,000,000	1,000,000
Designated account (*)	<u>1,470,302</u>	<u>1,219,064</u>	<u>2,689,366</u>
	<u>1,470,302</u>	<u>2,219,064</u>	<u>3,689,366</u>

(*) This represents designated account paid into the Project’s account held by NCDDS financed under IDA Grant Agreement Number TF0C1738.

6. Goods

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Designated account			
Computer equipment	179,899	35,083	214,982
Camera equipment	89,666	3,400	93,066
Office equipment	11,006	4,374	15,380
E-learning materials	6,600	17,500	24,100
Printing I4Cs Banners	4,290	56,495	60,785
Poster, manual and other materials	-	25,014	25,014
Vehicles	-	191,688	191,688
	<u>291,461</u>	<u>333,554</u>	<u>625,015</u>

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Notes to the financial statements (continued) for the year ended 31 December 2025

7. Consulting services

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Designated account			
National consultant fee	368,278	220,288	588,566
Withholding tax on consultant	47,615	27,249	74,864
Audit services	4,950	4,840	9,790
	<u>420,843</u>	<u>252,377</u>	<u>673,220</u>

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Notes to the financial statements (continued) for the year ended 31 December 2025

8. Training costs

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Designated account			
Conduct training on project social inclusion to service providers	46,861	57,491	104,352
District/Municipality ISAF annual reflection workshop	38,426	79,096	117,522
Refresher training for district ISAF trainers on ISAF of commune/sangkat level (All Targets)	38,156	17,855	56,011
Training supply side staff working at commune office, health center and primary school conduct at district level	33,754	108,482	142,236
Dissemination Social Accountability in Decentralization and Deconcentration Forum	29,997	-	29,997
Commune JAAP-C member training	29,859	71,736	101,595
DM JAAP-C member training	15,551	-	15,551
Training on piloting I-SAF sustainability	14,810	40,421	55,231
Conduct training on project social inclusion to district ISAF trainers	14,049	18,039	32,088
Conduct training on project social inclusion to provincial ISAF trainers	13,748	10,549	24,297
Provincial ISAF annual reflection workshop	11,433	23,716	35,149
Conduct training on roles and responsibilities of JAAPC to Provincial Trainers	10,233	9,335	19,568
Sub-total	296,877	436,720	733,597

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Notes to the financial statements (continued) for the year ended 31 December 2025

8. Training costs (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Designated account (continued)			
Refresher training for provincial ISAF trainers of all targets on ISAF commune/sangkat and DMK administration service	7,791	32,806	40,597
Financial Management and Sage 50 Training	6,970	33,560	40,530
National exchange visit on Social Accountability	6,719	-	6,719
Social Accountability Sustainability Workshop	6,401	-	6,401
Conduct training on roles and responsibilities of JAAPC to District Trainers	5,217	11,166	16,383
Initial training for Provincial and DMs ISAF trainers on all ISAF Activities	4,000	35,648	39,648
Training supply side staff working at sangkat office, health center and primary school conduct at municipality level	3,155	8,882	12,037
Sangkat JAAP-C member training	2,982	2,357	5,339
Initial training for Provincial ISAF Trainers on ISAF at DMK administration Service	-	11,426	11,426
Training supply side on ISAF at district/municipality administration.	-	17,213	17,213
District/Krong JAAP-C member training	-	8,217	8,217
Sub-total	43,235	161,275	204,510
Total	340,112	597,995	938,107

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Notes to the financial statements (continued) for the year ended 31 December 2025

9. Operating costs

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
Designated account			
Food and accommodation	137,382	134,131	271,513
Travel cost	64,295	59,330	123,625
Payroll for project staff	63,108	55,983	119,091
Equipment maintenance	37,677	39,068	76,745
Material and refreshment	36,812	46,569	83,381
Office Supplies/Stationaries	28,481	35,189	63,670
Fuel and lubricant	27,803	92,587	120,390
Telecommunication	26,719	43,374	70,093
Branding materials	22,404	5,334	27,738
Out of pocket (per-diem)	21,637	27,563	49,200
Vehicle maintenance	12,447	23,711	36,158
Announcement/Advertisement	8,307	9,689	17,996
Printing/Photocopying	2,552	3,081	5,633
Salary tax	421	1,562	1,983
Bank charges	29	22	51
IT equipment maintenance	-	5,704	5,704
Consumable materials	-	3,183	3,183
Total	<u>490,074</u>	<u>586,080</u>	<u>1,076,154</u>

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.1. Transparency and access to information:			
Upgrading data center equipment and maintenance service	179,899	-	179,899
Equipment for support digital citizen minoring process (digital scorecard and JAAP development)	89,666	-	89,666
Hire media firm to produce information and visibility products and increase public audience on ISAF and Social Inclusion (info-graphic, animations, spot, and TVC)	68,000	-	68,000
Refresher training for district ISAF Trainers on ISAF of commune/sangkat level (All Targets)	38,098	17,855	55,953
Senior ISAF Database Management Consultant	35,882	8,087	43,969
Initial Training for Provincial and DMs ISAF Trainers on all ISAF Activities	35,736	35,648	71,384
Training supply side staff working at commune office, health center and primary school conduct at district level	33,754	-	33,754
ISAF Information Technology Consultant	24,198	20,533	44,731
Publish I-SAF branding materials (T-shirt, tumbler,...)	22,404	-	22,404
Training on piloting I-SAF sustainability	14,810	40,420	55,230
ISAF Information and Communication Consultant	13,691	18,527	32,218
Sub-total	556,138	141,070	697,208

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.1. Transparency and access to information: (continued)			
Refresher training for provincial ISAF trainers of all target on ISAF commune/sangkat and DMK Administration service and General Digital Training	7,792	32,806	40,598
Information and communication assistant	5,219	4,918	10,137
M&E and information and technology assistant	5,219	4,918	10,137
Printing I4Cs Banners.	4,290	56,495	60,785
Produce videos and case study (success stories, achievements)	184	-	184
Initial Training for Provincial ISAF Trainers on ISAF at DMK Administration Service	-	11,426	11,426
Training supply side staff working at commune office, health center and primary school conduct at district level	-	108,482	108,482
Training supply side staff working at sangkat office, health center and primary school conduct at municipality level	-	8,882	8,882
Training supply side on ISAF at District/Municipality Administration	-	17,213	17,213
Sub-total	22,704	245,140	267,844

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.1. Transparency and access to information: (continued)			
Printing Information and Visibility Products (4 I-roller stands, 4,000 diaries, 4,000 calendars, 200 Case study books)	-	25,014	25,014
ICT system improvements Consultant	-	14,941	14,941
ISAF Information Technology consultant	-	-	-
Hire media firm to produce information and visibility products and increase public audience on ISAF and Social Inclusion (info-graphic, animations, spot, and TVC)	-	-	-
Media related activities, including press related, newspaper articles, social media events (boost) and traditional media events (Television, radio the press)	-	-	-
Publish I-SAF branding materials (T-shirt, Bottle)	-	5,334	5,334
Kiosk mobile to disseminate I4Cs to Communities in piloting I-SAF sustainability	-	-	-
Villages meeting to disseminate I4Cs in piloting I-SAF sustainability	-	-	-
Training supply side staff working at sangkat office, health center and primary school conduct at municipality level	3,029	-	3,029
Sub-total	<u>3,029</u>	<u>45,289</u>	<u>48,318</u>
Total	<u>581,871</u>	<u>431,499</u>	<u>1,013,370</u>

National Committee for Sub-National Democratic Development Secretariat (“NCDDS”)

Integration of Social Accountability into National and Sub-National Systems (Phase II) Project

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.2. Citizen monitoring:			
Coordinate and support national and SNA level on citizen monitoring process.	5,694	-	5,694
Conduct community scorecard in piloting I-SAF sustainability	1,081	-	1,081
Conduct multi-sector interface meeting in piloting I-SAF sustainability	1,040	-	1,040
Conduct single sector interface meeting in piloting I-SAF sustainability	867	-	867
	8,682	-	8,682
10.3. Implementation of JAAPS:			
Commune JAAP-C member training	29,859	71,736	101,595
DM JAAP-C member training	15,551	-	15,551
Conduct training on roles and responsibilities of JAAPC to Provincial Trainers	10,233	-	10,233
Conduct training on roles and responsibilities of JAAPC to District Trainers	5,217	-	5,217
Quarterly Commune/Sangkat JAAP-C member meeting	5,198	10,149	15,347
Sangkat JAAP-C member training	2,982	2,357	5,339
Quarterly DM JAAP-C member meeting	2,759	-	2,759
District/Krong JAAP- C member training	-	8,217	8,217
Quarterly District/Krong JAAP-C member meeting	-	6,018	6,018
Conduct training on roles and responsibilities of JAAPC to Provincial Trainers	-	9,335	9,335
Conduct training on roles and responsibilities of JAAPC to District Trainers	-	11,166	11,166
	71,799	118,978	190,777

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.4. Capacity development:			
National monitoring and technical support	143,196	-	143,196
Conduct training on project social inclusion to service providers	46,861	57,491	104,352
District/Municipality ISAF annual reflection workshop	38,425	79,096	117,521
Social accountability consultant	34,122	31,856	65,978
Financial management and Sage 50 training	23,805	33,560	57,365
Provincial monitoring and technical support	20,382	18,697	39,079
Senior multimedia consultant (long term)	18,541	8,644	27,185
Software engineer on E-Learning Management System (Short term)	16,559	1,862	18,421
District/Municipality Social Accountability quarterly and follow up meeting	15,049	-	15,049
Provincial Social Accountability quarterly and follow up meeting	14,375	-	14,375
Conduct training on project social inclusion to district ISAF trainers	14,049	18,039	32,088
Conduct training on project social inclusion to provincial ISAF trainers	13,748	10,549	24,297
IT services for project operating	11,542	5,704	17,246
Provincial ISAF annual reflection workshop	11,433	23,716	35,149
Sub-total	422,087	289,214	711,301

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.4. Capacity development: (continued)			
District/Municipality monitoring and technical support	9,806	49,013	58,819
Materials for E-learning studio	6,600	-	6,600
I-SAF training assistant	5,453	4,508	9,961
National monitoring and technical support	-	106,895	106,895
Provincial ISAF quarterly meeting	-	25,242	25,242
District/Municipality ISAF quarterly meeting	-	29,886	29,886
E-learning consultant (National Short term)	-	2,380	2,380
E-learning supported materials	-	17,500	17,500
	<hr/>	<hr/>	<hr/>
Sub-total	21,859	235,424	257,283
	<hr/>	<hr/>	<hr/>
Total	443,946	524,638	968,584
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Integration of Social Accountability into National and Sub-National Systems (Phase II) Project

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.5. National and Sub-national coordination and support			
ISAF Senior national operation consultant	47,255	32,012	79,267
ISAF Senior Project Management and M&E Consultant	45,165		45,165
ISAF Financial management consultant	35,667	33,313	68,980
PSC Meetings	32,794	4,232	37,026
Dissemination Social Accountability in Decentralization and Deconcentration Forum	29,997	-	29,997
Provincial travel and transportation allowance	26,730	23,491	50,221
Drivers	25,200	21,300	46,500
District travel and transportation allowance	23,223	-	23,223
PSC Field Visit	17,378	-	17,378
Finance assistant	14,023	12,738	26,761
Provincial office supply/ stationery	12,036		12,036
Provincial office equipment maintenance	11,394	10,321	21,715
Office Equipment (1 Smart Screen Monitor, 2 cameras with wide and close-up, 1 printing black and white, and 1 printing color)	11,006	-	11,006
District/Municipality office Supply/ stationery	10,195	-	10,195
Provincial Communication (telephone/ internet and postage expenses)	10,162	-	10,162
Sub-total	352,225	137,407	489,632

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.5. National and Sub-national coordination and support (continued)			
Office cleaner (project support staff)	9,000	8,500	17,500
Administration Assistant	8,064	7,553	15,617
Announcement and Advertisement	8,307	9,689	17,996
Social Accountability Technical Working Group meeting	7,421	-	7,421
National exchange visit on Social Accountability	6,719	-	6,719
Social Accountability Sustainability Workshop	6,401	-	6,401
Office supply	6,248	5,179	11,427
Procurement assistant	5,374	4,508	9,882
External audit firm	4,950	4,840	9,790
ISAF end project evaluation consultant	4,573	-	4,573
Office consumable materials	4,110	3,183	7,293
Digital and technology strategic plan development consultant	2,760	-	2,760
Project management meeting	2,649	932	3,581
Printing and copying	2,552	3,081	5,633
Maintenance office Equipment	1,761	1,815	3,576
Sub-total	<u>80,889</u>	<u>49,280</u>	<u>130,169</u>

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.5. National and Sub-national coordination and support (continued)			
End project Phase I evaluation consultant	1,703	20,516	22,219
Vehicles road tax	1,346	1,339	2,685
Bank charge for fund transfer from NCDDS to provinces	29	22	51
National ISAF annual reflection workshop	-	11,877	11,877
ISAF Senior Project Management and M&E Consultant	-	42,188	42,188
Purchase vehicles (Pick Up Truck)	-	191,688	191,688
Vehicles repair, Maintenance and Fuel Consumption	-	27,083	27,083
Purchase vehicles back cover	-	1,740	1,740
Computer equipment (6 Office Laptops, 5 High Speed Laptops, 1 MacBook Pro, 2 Desktops, 2 Surfaces, 2 Monitors, 1 Printer Color, 1 Printer Black/White, 1 LCD Projector)	-	35,083	35,083
Office equipment (1 Smart Screen Monitor, 3 Air Conditioners)	-	4,375	4,375
Provincial communication (telephone/internet and postage expenses)	-	11,830	11,830
District/Municipality Communication (telephone/internet and postage expenses)	-	31,544	31,544
Sub-total	3,078	379,285	382,363

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Notes to the financial statements (continued) for the year ended 31 December 2025

10. Payments by components (continued)

	Year ended 31 December 2025 US\$	Period from 13 October 2023 to 31 December 2024 US\$	Cumulative from 13 October 2023 to 31 December 2025 US\$
10.5. National and Sub-national coordination and support (continued)			
Provincial office supply/stationery	-	11,732	11,732
District/Municipality office Supply/stationery	-	18,219	18,219
Video conference equipment	-	3,400	3,400
Annual national project staffs & working and planning workshop	-	11,015	11,015
District office equipment maintenance	-	26,931	26,931
District travel and transportation allowance	-	57,622	57,622
Sub-total	-	128,919	128,919
Total	436,192	694,891	1,131,083

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Notes to the financial statements (continued)
for the year ended 31 December 2025

11. Statement of withdrawal applications

Withdrawal application number	Date	Amount claimed for replenishment					Total US\$
		Initial advances US\$	Goods US\$	Consulting services US\$	Training costs US\$	Operating costs US\$	
Year ended 31 December 2025							
NCDDSSAI005	7 Mar 2025	-	51,631	47,057	199,745	90,814	389,247
NCDDSSAI006	3 Jun 2025	-	196,690	121,283	131,468	131,640	581,082
NCDDSSAI007	14 Aug 2025	-	5,104	87,273	38,633	59,345	190,355
NCDDSSAI007	11 Dec 2025	-	89,666	67,827	58,244	93,882	309,618
Total fund receipts for the year ended 31 December 2025		-	343,091	323,440	428,090	375,681	1,470,302
Period from 13 October 2023 to 31 December 2024							
NCDDSSAI001	16 Feb 2024	1,000,000	-	-	-	-	1,000,000
NCDDSSAI002	23 Jul 2024	-	12,507	94,151	62,837	141,760	311,255
NCDDSSAI003	28 Oct 2024	-	96,717	58,527	83,859	176,768	415,871
NCDDSSAI004	16 Dec 2024	-	172,700	52,642	145,836	120,760	491,938
Total fund receipts for the period from 13 October 2023 to 31 December 2024		1,000,000	281,924	205,320	292,532	439,288	2,219,064
Total fund receipts for cumulative from 13 October 2023 to 31 December 2025		1,000,000	625,015	528,760	720,622	814,969	3,689,366

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Notes to the financial statements (continued) for the year ended 31 December 2025

12. Commitments

As at 31 December, the Project had the following payment commitments:

	As at 31 December 2025 US\$	As at 31 December 2024 US\$
<i>Contracted but not yet paid:</i>		
Consulting services	<u>136,831</u>	<u>324,356</u>

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Annex I: Statement of cash receipts, payments, and comparison of budget and actual payments

	Year ended 31 December 2025			
	Total Budget US\$	Actual US\$	Variance US\$	%
Receipts				
International Development Association		1,470,302		
Payments by category and financier				
Goods	438,258	291,461	146,797	33%
Consulting services	600,219	420,843	179,376	30%
Training costs	656,736	340,112	316,624	48%
Operating costs	696,478	490,074	206,404	30%
	<u>2,391,691</u>	<u>1,542,490</u>	<u>849,201</u>	<u>36%</u>
Decrease in cash		(72,188)		
Cash at beginning of the year		449,058		
Decrease in cash		(72,188)		
Cash at end of the year		<u>376,870</u>		
Payment by components				
Transparency and access to information	838,816	581,871	270,690	32%
Citizen monitoring	64,738	8,682	56,057	87%
Implementation of Joint Accountability Action Plans (“JAAPS”)	95,281	71,799	10,628	11%
Capacity development	583,907	443,946	97,116	17%
National and Sub-National coordination and support	808,949	436,192	414,710	51%
	<u>2,391,691</u>	<u>1,542,490</u>	<u>849,201</u>	<u>36%</u>

Total budget is extracted from AWPB (Annual Work Plan Budget) which obtained No Objection Letter from IDA on 9 December 2024.