

(Unofficial Translation)



Kingdom of Cambodia
National Religion King



National Committee for Sub-National Democratic Development (NCDD)

Draft Strategy

On

Sustainability of Social Accountability at CS Level

May 2026

Preface

The Royal Government is committed to promoting sub-national democratic development by adopting and continuously implementing the National Programs on Sub-National Democratic Development with the aim of improving governance, public service delivery and local development in accordance with the principles of democratic development, in order to contribute to poverty eradication and improve the quality of life of the people.

Social accountability is an important approach in local governance that focuses on the participation of citizens, local communities and civil society organizations in the process of performing roles and responsibilities, providing public services and local development by sub-national administrations aimed at improving the efficiency, quality, transparency and accountability of these performance, services and local development. Accordingly, social accountability is fully integrated into the national program and implemented in close partnership with partner civil society organizations or community accountability facilitators who are responsible for facilitating and implementing demand-side social accountability.

Within the framework of the national program, social accountability is prepared and implemented in accordance with the Strategic Plan on Social Accountability for Democratic Development at the Sub-National Level, and the implementation plans of this strategic plan, which are led and coordinated by the Partnership Steering Committee of Social Accountability Implementation.

The Strategy on the Sustainability of Social Accountability at the Commune and Sangkat Level has been prepared in accordance with the Social Accountability Implementation Plan, through consultations with ministries, institutions, sub-national administrations, service delivery units at the commune and Sangkat levels, development partners, civil society organizations, community accountability facilitators, citizens and relevant stakeholders. This strategy is designed to identify and key strategies and priority actions to implement and ensure the sustainability of social accountability at the commune and Sangkat levels across the country, both on the supply and demand sides, especially in the communes/ Sangkats that do not have support from partner organizations in implementing the demand-side social accountability.

This strategy includes key elements such as mechanisms for implementing social accountability, capacity development, planning and budget allocation for implementing social accountability, selecting community accountability facilitators and establishment of networks of community accountability facilitators, monitoring and evaluation, and establishment of partnerships in implementing social accountability at the commune and Sangkat levels.

Therefore, ministries, institutions, sub-national administrations, service delivery units at the commune and Sangkat levels, community accountability facilitators, civil society organizations, and relevant parties must pay attention to and effectively implement this strategy.

Date _____
Secretary of State of MOI
Head of ISAF-PSC

Table of Contents

Preface.....	i
Acronym and Full Meaning	iii
1. Introduction.....	1
1.1. Background	1
1.2. Achievements	3
1.3. Key Challenges	4
2. Rationale	4
3. Strategic Framework.....	5
3.1. Vision	5
3.2. Goal	6
3.3. Objective	6
3.4. Strategies	6
4. Scope.....	6
5. About the Strategy and Structure.....	7
6. Strategies and Priority Activities	7
Strategy 1: Improving the responsibility of social accountability mechanisms in monitoring, supporting, and implementing social accountability at the commune and Sangkat levels.....	7
Strategy 2: Developing Capacity of Service Providers and Community Accountability Facilitators to Implement Social Accountability Effectively and Responsibly.	13
Strategy 3: Preparing Annual Workplans and Budgets on Implementation of Social Accountability to Support the Implementation of Social Accountability at The Commune and Sangkat Levels.	17
Strategy 4: Allocating Budgets from Ministries, Institutions, and Sub-National Administrations to Support Annual Workplans and Budgets on the Implementation of Social Accountability.....	22
Strategy 5: Monitoring, Evaluation, and Sharing Lessons Learned in Implementing Social Accountability	24
Strategy 6: Promoting the Preparation, Implementation, and Management of Social Accountability through Digital Technology Systems at the Commune and Sangkat Levels.	26
Strategy 7: Selecting and Supporting Community Accountability Facilitators of Communes and Sangkats, and Establishing Networks of Community Accountability Facilitators at CP and DMK Levels.	28
Strategy 8: Establishing Partnerships in Implementing Social Accountability	29
7. Management and Implementation.....	31
8. Monitoring and Evaluation	31
9. Budget Plan.....	32
9.1. Annual Budget Plan	32
9.2. Source of Funding	32
10. Conclusion	33

Acronym and Full Meaning

Acronym	Full Meaning
AWPB	Annual Workplan and Budget
CAF	Community Accountability Facilitator
CCWC	Commune/ Sangkat Committee for Women and Children's Affairs
CCWF	Commune/ Sangkat Women and Children Focal Person
CSO	Civil Society Organization
DP	Development Partner
HCMC	Health Center Management Committee
I4Cs	Information for Citizens
IP5-II	Five-Year Implementation Plan, Phase 1 (2021-2025) of NP2
ISAF	Implementation of the Social Accountability Framework
ISAF-PSC	ISAF Partnership Steering Committee
JAAP	Joint Accountability Action Plan
JAAPC	JAAP Committee
MEID	Monitoring, Evaluation and Information Division of NCDDS
NCDD	National Committee for Sub-National Democratic Development
NCDDS	NCDD Secretariat
NP2	National Program on Sub-National Democratic Development, Phase 2 (2021-2030)
PBC	Commune/ Sangkat Planning and Budgeting Committee
Post-on	Data of Performance Result
SA	Social Accountability (often SA used interchangeably with ISAF and vice versa)
WCCC	Women and Children Consultative Committee

1. Introduction

1.1. Background

National Committee for Sub-National Democratic Development

The National Committee for Sub-National Democratic Development (NCDD) is an inter-ministerial committee that has key roles to assist the Royal Government of Cambodia to lead, coordinate, formulate and implement policies related to Decentralization and Deconcentration (D&D) reform or so called Sub-National Democratic Development reform. The Secretariat of NCDD (NCDDS) is responsible for assisting NCDD in daily management, preparation and implementation of the National Program for Sub-National Democratic Development which is a long-term plan for the implementation of the Law on the Management of Capital, Provincial (CP), Municipal, District and Khan (DMK) Administrations and Law on the Management of Commune/Sangkat (CS) Administrations and D&D policies.

Within the framework of D&D reform, so far, the NCDD has been leading and coordinating the implementation of 10-Year National Program for Sub-National Democratic Development Phase 2 (NP2) after the National Program for Sub-National Democratic Development Phase 1 had successfully completed by the end of 2020. The NP2 has goal to “promote local development, inclusive, equitable, and justice through the modernization of sub-national governance and improve access, quality, and utilization of public service delivery. This will contribute to the elimination of poverty and the improved quality of life for all citizens.” To achieve this goal, 05 components is identified for implementation, including (1) leadership and coordination of reform (2) SNA structures and management systems (3) Management and development of human resource (4) fiscal decentralization and SNA planning and budgeting systems and (5) service delivery and local development. Meanwhile, the implementation of the NP2 also focuses on three key cross-sectoral works: (1) gender equality, and social equity and inclusiveness (2) Climate change and (3) digital transformation governance. In this sense, in implementing the NP2, relevant ministries/ institutions and SNAs must prepare a plan and its resources to provide public services, and local development without discrimination in terms of gender, religion, disability, indigenous people or other social characteristics. SNAs must also work actively to help women and vulnerable groups with equality and equity in facilitating and addressing challenges encountered in using public services and full participation in local development, economy and society.

Strategic Plan on Social Accountability for Sub-National Democratic Development

The introduction of D&D reform policy indicates the strong commitment of the Royal Government of Cambodia and constitutes an important step forward in the local governance reform process in Cambodia, which aims to strengthen democracy, to promote economic growth and social development, and to effectively contribute to poverty reduction.

The Law on Administrative Management of Commune/Sangkat and the Law on the Management of Capital, Provincial, Municipal, District, and Khan Administrations provide legal foundations for operating sub-national democratic reform. These have provided the legal impetus for the establishment of councils through elections at each sub-national level, which now play a role as local democratic governing bodies. In this regard, each sub-national council must be primarily and directly accountable to their citizens to ensure transparency and to promote people’s participation and also must essentially focus on the voice and needs of men, women and vulnerable groups in making decisions about the allocation, use, and management of resources as well as about the provision of public services, administrative services, and economic and social development in their local communities.

Social accountability is an important instrument that contributes towards the strengthening of local democratic governance. For this reason, on July 11, 2013, the NCDD approved a strategic plan on social accountability for sub-national democratic development as a road map for all relevant stakeholders in implementing social accountability under the National Program for Sub-National Democratic Development. The strategic plan highlights the vision, objectives, expected outputs, and key principles of social accountability. It also describes five main strategies that all relevant stakeholders must adhere to in order to work together for its successful implementation, those including (1) Improve transparency and access to and use of information on standards, budgets and performance, (2) Introduce facilitated citizen-led monitoring and reporting of Sub-National Administration's performance and basic services delivery, (3) Improve citizens' budget literacy, (4) Engage actors and build skills to facilitate the citizen's engagement and social accountability process, and (5) Gather lessons learnt from local interventions and translate these into government policy and improved Civil Society Organization (CSO) practices.

Based on the strategic plan on social accountability, NCDD has also prepared and implemented the Social Accountability Implementation Plan for Democratic Development at the Sub-National Level, Phase 1 (2016-2018) and the Social Accountability Implementation Plan for Democratic Development at the Sub-National Level, Phase 2 (2019-2025). The Social Accountability Implementation Plan is the basis for preparing and implementing the annual action plan and budget on the implementation of social accountability by various stakeholders, both on the supply and demand sides.

The ISAF Phase I details the four implementation components, namely (1) access to information and open budget; (2) citizen monitoring; (3) facilitation and capacity building; and (4) learning and monitoring. Based on the success and lessons learned from the implementation of Phase 1, the Social Accountability Framework Phase 2 has been prepared and focused on 5 components, including (1) Transparency, access to information, and budget; (2) Citizen monitoring; (3) Implementation of joint accountability action plans (JAAPs); (4) Training, capacity development, and communication; and (5) Program management, monitoring, and evaluation. In ISAF Phase II, line ministries have more responsibilities in ISAF actions of their sectors, while NCDD still plays a role in coordinating the supply-side activities and communicating with the demand-side coordinator to monitor the production of annual Information for Citizens (I4Cs), database management, JAAPs implementation, guidelines on ISAF, and providing effectiveness of training and technical support on ISAF to SNA. NCDD supports line ministries that attempt to mainstream ISAF into their structures, programs, policies, and annual work plan and budget (AWPB).

Project to Support the Implementation of Social Accountability Framework

The Integration of Social Accountability into National and Subnational Systems project was designed through a Social Accountability and Service Delivery Multi-Donor Trust Fund (SASD-MDTF) in 2019, coordinated by the World Bank (WB) and financed by the governments of Switzerland and Germany, to support the "supply-side" of social accountability, enabling national and subnational authorities to provide the information that citizens need to hold public service providers accountable and to build the will and capacity of government officials to respond to feedback and demands from citizens. It aims to improve the performance of public service providers through the development and institutionalization of national and sub-national government systems. The project is complemented by another project that is implemented by a leading non- governmental organization (NGO), World Vision International, to strengthen the "demand-side" of social accountability, enabling citizens to become more knowledgeable about public services, service standards and performance, and citizens' rights, and to engage more actively in demanding and contributing to improvements in the quality and performance of service

providers. Since 2024, the projects have been financed by the Australia-World Bank Partnership for Promoting Inclusion, Sustainability and Equality in Cambodia (PROMISE Trust Fund). Both projects are scheduled to close in December 2025.

There are five components of these two projects, including three main components, which comprise the annual cycle of social accountability activities: (1) Transparency and access to information; (2) Citizen monitoring; (3) Implementation of Joint Accountability Action Plans; (4) Training and capacity development; and (5) National and subnational coordination and partnership support, providing overarching support to building the capacity required to implement the planned activities and sustain them beyond the duration of the projects.

The primary beneficiaries of the projects are the citizens of the targeted coverage areas who stand to benefit from improved access to information and knowledge of public service delivery, an increased ability to influence the delivery of services, and eventually improvements in the quality of public services delivery as well. As such, potentially all households in the targeted geographic areas can benefit from the projects. Secondary beneficiaries include national and subnational government officials who have improved information to identify areas for improvement by service providers as well as the service providers themselves, who can become more knowledgeable of the service standards they are expected to follow and thus be better able to improve the quality of the services they provide to the citizens.

1.2. Achievements

To date, ISAF has been and is being successfully implemented in all 25 capital and provinces, 190 municipalities, districts and Khans, equivalent to 90% of the total 210 municipalities, districts, and Khans, and in 1,550 communes/ Sangkats, equivalent to 94% of the total 1,652 communes/ Sangkats in the country. Social accountability at the commune and Sangkat levels focuses on providing three types of services: commune/Sangkat administrative services; health center services provided by 1,256 target health centers equivalent to 96% of health centers nationwide); and primary school services implemented by 9,622 target schools (equivalent to 94% of primary schools nationwide).

Based on the results of the evaluation on ISAF, Phases 1 and 2, the main achievements include:

- Through the dissemination of I4Cs, 85% of citizens understood social accountability, services, standards, roles and responsibilities of service providers, and citizens' rights to receive services at the commune and Sangkat levels
- 93% of citizens were satisfied with the work and service delivery of service providers and recognized that the quantity and quality of services had changed positively
- 94% of citizens, service providers, and sub-national administrations believed that service improvements had directly contributed to reducing poverty among citizens at the local level
- More than 4,500 community accountability facilitators, who are citizens, were selected and actively, effectively, and impartially coordinated and implemented social accountability work on demand, in close partnership with commune and Sangkat administrations. Meanwhile, a network of community accountability facilitators was established at the capital, 21 provinces, and 128 municipalities, districts, and Khans to coordinate, develop the capacity, and support community accountability coordinators.
- Target communes and Sangkats allocated an average of 2 million Riels of their own budget to support social service operations and activities, including the sponsorship and activities of community accountability facilitators.
- 36% of the activities of the JAAP (a total of 11,127 activities) were implemented and supported by commune and Sangkat funds.

- The commune/ Sangkat administration has allocated in average 4 million Riels, equivalent to US\$ 1,000 to support social accountability, including operating costs and support for community accountability coordinators.
- The costs for social accountability work at the commune and Sangkat level are determined in Inter-Ministerial Circular No. 007, 2025 between the Ministry of Interior and the Ministry of Economy and Finance on the Management, Administration and Determination of Expenditures for Social Services and Environmental Sanitation of Municipal, District and Commune and Sankat Funds.
- Operational Manuals on the implementation of social accountability at the commune and Sangkat level, both on the supply and demand sides, has been prepared and implemented.

1.3. Key Challenges

Despite the above achievements, the implementation of ISAF has also encountered some major challenges, as summarized below:

- Information about social accountability has not been implemented and widely disseminated to citizens across the country, resulting in limited citizen participation in the process of task performance and service delivery of service providers.
- Implementing some social accountability activities such as organizing information dissemination meetings for citizens, organizing assessment and scoring meetings by citizens on service delivery results, and organizing interface meetings to prepare the JAAP requires significant time, budget, and appropriate skills.
- Support and incentives for community accountability facilitators remain low, which affects the ability to attract citizens to participate effectively in this work.
- Some community accountability facilitators (approximately 13%) are village officials and commune/Sangkat administrative assistants, which affects the impartiality and effectiveness of coordinating with citizens to identify problems and needs for the work and service delivery of service organizations.
- There is no official guidance from the national level on the establishment of a network of community accountability facilitators at the capital, provincial, municipal, district, and Khan levels. This affects communication, coordination, support, and capacity development for social accountability facilitators at the commune and Sangkat levels.
- There has been no significant participation of civil society organizations and local community-based organizations in implementing social accountability.
- Budgets to support operations, activities, and projects of social accountability are still low and not adequate to meet the needs of social accountability at each administrative level. At the same time, there is no clear guidance from the national level to the sub-national level on the allocation and distribution of budgets to support social accountability work at each administrative level, that is, the distribution of budgets to support social accountability is based on the attention and priority of each sub-national administration.
- The implementation of social accountability remains project-based, supported by various development partners such as the World Bank and World Vision International.

2. Rationale

As mentioned above, since 2013 the social accountability at the commune/ Sangkat level has played an important role in promoting citizen participation and improving the efficiency, quality, and accountability of basic service delivery focusing on 3 key services including CS administration service, health center service, and primary school service. This work created a platform and opportunities for citizens to express their opinions, give feedback and collaboration between citizens, local authorities, and service providers to solve problems and needs in

performing their duties and providing services of SNAs. This method of citizen participation not only promotes transparency and responsiveness but it has also increased citizens trust in local authorities.

According to IP5-I, social accountability shall be implemented in all communes/ Sangkats and 50% of municipalities, districts, and Khans nationwide by 2025. However, as of 2025, the social accountability has been implemented in 1,550 communes and Sangkats, equivalent to 94% of communes and Sangkats nationwide, including 1,071 communes/ Sangkats, equivalent to 70%, which have implemented the social accountability on both the supply and demand sides. At the municipality, district, and Khan levels, there are 54 municipalities, districts, and Khans, equivalent to 26% of municipalities, districts, and Khans nationwide that have implemented social accountability, including 37 municipalities, districts, and Khans, equivalent to 70%, which have implemented social accountability on both the supply and demand sides.

To ensure the achievement of the comprehensive plan of the IP5-I and ensure the sustainability on the implementation of social accountability at the commune/ Sangkat levels, especially when partner support for the implementation of the demand-side ends, it is necessary to institutionalize this ISAF into the structures, functions, and systems of the commune/ Sangkat administration.

The strategy to institutionalize the social accountability into the government systems is very important to ensure sustainability and long-term impact of this work in the future, that is, without formal integration into the state systems, the social accountability will face the risk of being implemented as a stand-alone project and continue to rely on external support. The institutionalization will incorporate the social accountability practices into the daily work and service delivery of commune/ Sangkat administrations which will make citizen participation as a permanent and regular part of local governance. At the same time, this work will also standardize mechanisms and tools like citizen assessment and scoring on service delivery, interface meeting and public information dissemination by ensuring consistency between communes/ Sangkats across the country in implementing the social accountability.

Furthermore, the institutionalization will strengthen the capacity of local officials and service organizations in responding effectively to citizen feedback and at the same time it also maintains the empowerment of citizens to have control over and improve services. Through the alignment of social accountability with national policies and decentralization and deconcentration reform, this sustainability strategy will ensure that the social accountability will not seen as an NGO program and the requirement from outside, but it is a core principle of government governance.

This approach will also encourage the allocation of resources from government budgets. By reducing dependence on DP funding aiming to strengthen the sustainability of social accountability. In addition, the institutionalization of the social accountability into the administrative systems of service delivery organizations and starting full responsibility for this work will further strengthen the achievements since 2013 and ensuring citizen participation as the foundation of the local governance aiming to contribute to promoting the achievements of providing better services and direct benefits to the citizens.

3. Strategic Framework

3.1. Vision

The Strategy on Sustainability of Social Accountability at the commune/ Sangkat level is that **“social accountability is fully institutionalized within the structures and systems of service provider units at the commune/ Sangkat level and implemented through the process of citizen participation, effectiveness, transparency, gender equality and social equity and inclusiveness.”**

3.2. Goal

The above vision will be realized through **promoting the ownership and responsibility of service provider units at the commune/ Sangkat level in implementing the social accountability in close partnership with civil society organizations and in accordance with the principles of sub-national democratic development.**

3.3. Objective

To achieve the above goal, the objective of the strategy is that **“service provider units at the commune/ Sangkat level have authority, functions, capacity and appropriate resources for implementing the social accountability effectively and sustainably.”**

3.4. Strategies

To achieve the above goal, the strategy on the sustainability of social accountability at the commune and Sangkat levels has identified 8 key strategies for implementation. as follows:

1. Improving the responsibility of social accountability mechanisms in monitoring, supporting, and implementing social accountability at the commune and Sangkat levels.
2. Developing the capacity of service providers and community accountability facilitators to implement social accountability effectively and responsibly.
3. Preparing annual workplans and budgets on the implementation of social accountability in order to support the implementation of social accountability at the commune and Sangkat levels.
4. Allocating budgets from ministries, institutions, and sub-national administrations to support annual workplans and budgets on implementing social accountability.
5. Monitoring and evaluation of social accountability implementation.
6. Promoting the preparation, implementation, and management of social accountability through digital technology systems at the commune and Sangkat levels.
7. Selecting and supporting community accountability facilitators of communes and Sangkats, and establishing networks of community accountability facilitators at the Capital, provincial, and municipal, district, and Khan levels.
8. Establishing partnerships with development partners and civil society organizations in implementing social accountability.

The priority activities to be implemented to achieve these strategies are formulated and listed in Section 6.

4. Scope

This strategy is designed to promote the implementation of social accountability at the commune and Sangkat levels across the country, especially in communes/ Sangkats that do not have the support of civil society organizations in facilitating and implementing the social accountability on the demand side, in other word the commune/ Sangkat administrations are responsible for implementing the social accountability on both the supply and demand sides.

At the commune/ Sangkat levels, the implementation of social accountability focuses on promoting citizen participation in the process of performing their work, and providing public service and local development. There are three public services covered by the social accountability at the commune/ Sangkat level including commune/ Sangkat administrative services, health services at health centers/health posts and education services in primary schools.

5. About the Strategy and Structure

The strategy on the sustainability of social accountability at the commune/ Sangkat level has been formulated with the aim to:

- Provide guidance and serve as a roadmap for implementing the social accountability at the commune/ Sangkat level, including the vision, goal, objective, and scope of the strategy on the sustainability of social accountability at the commune/Sangkat level.
- Introduce and describe the strategies and priority activities to be implemented to ensure the sustainability of social accountability implementation at the commune/Sangkat level.
- Describe the institutional arrangements for the management and implementation of the strategy.
- Describe the methods to be applied in monitoring, evaluating, and sharing lessons learnt and good practices in implementing the social accountability.

This strategy document is structured and divided into 10 sections, including:

Section 1 is an introduction that summarizes the background, achievements, and challenges of implementing social accountability work at sub-national administrations, especially at the commune/ Sangkat level.

Section 2 is a rationale that describes the reasons and necessity for preparing and implementing a strategy on the sustainability of social accountability work at the commune level. Neighborhood.

Section 3 is the strategic framework for sustainable social accountability work at the commune/ Sangkat level, including the vision, objectives, goals, and strategies.

Section 4 describes the scope of the strategy on the sustainability of the social accountability which will be implemented at the commune/ Sangkat level.

Section 5 describes the objectives of the strategy document and a summary of each section.

Section 6 is the most important section and details the priority activities and key tasks to be implemented to achieve each strategy.

Section 7 describes the institutions responsible for leading and coordinating the implementation of the strategy on the sustainability of social accountability at the commune/ Sangkat level.

Section 8 describes the key mechanisms and methods for monitoring and evaluating the implementation of the strategy.

Section 9 is an estimate of the budget required to implement the strategy and the sources of funding.

Section 10 is a conclusion that highlights the importance of the strategy on the sustainability of social accountability at the commune/ Sangkat level, encouraging and guiding implementing agencies and relevant parties to pay attention to supporting and implementing the strategy effectively.

6. Strategies and Priority Activities

Strategy 1: Improving the responsibility of social accountability mechanisms in monitoring, supporting, and implementing social accountability at the commune and Sangkat levels.

This strategy focuses on integrating and strengthening the implementation of social accountability work by various mechanisms at both the national and sub-national levels that are responsible for

leading, coordinating, collaborating, monitoring, monitoring, supporting, and participating in the implementation of social accountability work at the commune and Sangkat levels, aiming to increase the efficiency and accountability in the implementation of social accountability work by these mechanisms.

The main mechanisms involved in social accountability work include:

- ISAF-PSC
- Relevant ministries, institutions, and line departments and units at CP levels
- NCDD Secretariat
- National School of Local Administration
- Social Accountability Working Groups at CP and DMK levels
- Commune and Sangkat Administrations
- Health Centers
- Primary Schools
- Community Accountability Coordinators and Networks
- Citizens
- Civil Society Organizations

To achieve this strategy, the priority activities to be addressed by each mechanism are listed below:

Priority Activity 1.1: ISAF Partnership Steering Committee

Key tasks to be carried out include:

- NCDDS shall ensure that the ISAF Partnership Steering Committee shall function normally after the ISAF project ended in 2026.
- Prepare and include the agenda for implementing social accountability at the commune and Sangkat levels in every meeting of ISAF-PSC.
- Review, prepare and issue policies, regulations, technical documents and plans that social accountability at the commune and Sangkat levels
- Strengthen field visits to monitor actual progress and challenges in implementing social accountability at the commune/Sangkat level.
- Strengthen coordination and cooperation with ministries and institutions in responding to and resolving problems and needs raised by service provider units at the commune/Sangkat level, and other relevant parties.
- Promote collaboration and resource mobilization with development partners and civil society organizations to support the implementation of social accountability at the commune and Sangkat levels.
- Prepare semi-annual and annual reports on the implementation of the strategic plan on social accountability at the sub-national level for submission to the NCDD.

Priority Activity 1.2: MEID/NCDDS

Key tasks have been identified as follows:

- Lead, coordinate and support the preparation and implementation of plans, strategies, implementation plans and program projects on social accountability
- Develop the capacity, monitor and support sub-national administrations, including commune and Sangkat administrations in implementing social accountability work

- Prepare and implement AWPBs on the implementation of social accountability at the sub-national level, including capacity development, monitoring and support for commune and Sangkat administrations
- Incorporate AWPB on the implementation of social accountability at the sub-national level into the AWPB on the implementation of IP5-II
- Prepare and implement indicators of social accountability at the sub-national level for monitoring, reevaluation and reporting
- Monitor, evaluate, and prepare reports on the implementation of plans, projects, and programs on social accountability.
- Coordinate and collaborate with relevant divisions of the NCDD Secretariat, such as the Program Management and Support Division, in coordinating and advising relevant ministries/institutions and sub-national administrations to pay more attention to and prioritize the allocation of their budgets to support social accountability activities.
- Strengthen coordination and cooperation with ministries, relevant institutions, development partners, and civil society organizations in implementing social accountability.
- Promote the dissemination of information on social accountability work to ministries, institutions, sub-national administrations, citizens, and stakeholders.
- Develop, implement, and manage various database systems for the implementation and management of social accountability.
- Collaborate in preparing and issuing NCDD regulations and guidelines to promote participation and the implementation of social accountability by ministries, institutions, sub-national administrations, line departments, and relevant parties. This includes planning and budget allocation to support social accountability.
- Support the NCDD Secretariat in studying appropriate options and issuing guidelines for integrating the structures, roles, and responsibilities of the CP and DMK ISAF Working Groups and the JAAPC into the structures, roles, and duties of the CP, DMK, and CS administrations to ensure the future sustainability of social accountability.

Priority Activity 1.3: Relevant Ministries/ Institutions

Key tasks to be performed include:

- Review and designate a focal point for social accountability among the members of the IP5-II Working Group and strengthen their capacity on social accountability and other related subjects as appropriate.
- Prepare and include social accountability in the AWPB on IP5-II implementation.
- Strengthen social accountability practices in the provision of administrative services, health services, primary education services and other services.
- Prepare and issue regulations and guidelines related to social accountability, such as guidelines on service standards, service delivery, and citizens' rights to receive services.
- Develop capacity, monitor, and support service delivery units and sub-national administrations on service standards, service provision, and other related works.
- Strengthen coordination and cooperation with MEID/NCDDS in implementing social accountability.
- Study and determine types of additional services to include in social accountability at the capital, provincial, municipal, district, Khan, and commune/Sangkat levels.

Priority Activity 1.4: National School of Local Administration (NASLA) of MOI

Key tasks to be performed include:

- Work closely with NCDDS to prepare and include the topic of social accountability in the training curriculum of the National School
- Coordinate and collaborate with development partners and civil society organizations in developing the capacity of sub-national administrations, especially commune and Sangkat administrations, to effectively implement social accountability
- Include the topic of social accountability in training courses and curricula, including online learning of NASLA.

Priority Activity 1.5: Strengthening CP Line Departments and Units

Key tasks to be performed include:

- Review and designate focal points for social accountability and strengthen their capacity on social accountability and other related subjects as appropriate.
- Prepare and include social accountability activities in the AWPB on the NP2 implementation.
- Strengthen capacity development, monitoring, and support of line departments and units to service providers at the municipal, district, Khan, and commune/Sangkat levels.
- Coordinate, collaborate, and support the CP and DMK ISAF Working Groups and the JAAP committees in preparing and implementing social accountability.
- Review and integrate the structure, roles, and responsibilities of the capital and provincial social accountability working groups into the structure, roles, and responsibilities of departments and units in accordance with national guidelines.

Priority Activity 1.6: Capital and Provincial Administrations

Key tasks to be performed include:

- Develop capacity and support the DMK ISAF Working Groups and the JAAP committees in implementing social accountability.
- Strengthen the capacity and support of members of the CP ISAF Working Group.
- Prepare and implement the AWPB on the implementation of social accountability at the CP level,
- Coordinate and include activities on social accountability in the AWPB on the implementation of the NP2 of the capital and provincial administrations.
- Monitor, evaluate, and report on the implementation of social accountability at CP levels.
- Coordinate and collaborate closely with civil society organizations that facilitate and implement demand-side social accountability and social accountability in general.
- Review and integrate the structure, roles, and responsibilities of the CP ISAF Working Group into the structure, roles, and duties of the CP administration units in accordance with national guidelines.

Priority Activity 1.7: Municipal, District and Khan Administrations

Key tasks to be performed include:

- Monitor, develop capacity, and support JAAP committees in implementing social accountability at the commune and Sangkat levels such as implementing the operational manual on social accountability, using and managing data systems related to social accounting, distributing information packages for citizens...
- Strengthen the capacity and support of members of the DMK ISAF Working Groups.

- Prepare and implement the DMK AWPB on the implementation of social accountability
- Coordinate and include activities of social accountability in the DMK AWPB on the implementation of NP2.
- Monitor, evaluate, and report on the implementation of the social accountability at DMKs.
- Strengthen collaboration and participation of relevant offices and professional organizations in social accountability, such as designating focal officers in charge of social accountability, collaboration with the social accountability working group, training...
- Coordinate and collaborate closely with civil society organizations that facilitate and implement demand-side social accountability and social accountability in general.
- Review and integrate the structure, roles, and responsibilities of the DMK ISAF Working Group into the structure, roles, and duties of the DMK administration units in accordance with national guidelines.

Priority Activity 1.8: Commune/ Sangkat Administrations

Key tasks to be performed include:

- Strengthen the formulation of JAAP through the process of aligning social accountability in the development process of the three-year rolling investment program of the commune/Sangkat.
- Review and distribute budgets to support the activities of the JAAP and the operations of social accountability.
- Prepare and implement the AWPB on social accountability at the commune and Sangkat levels
- Review and include operations and activities on social accountability in the commune/Sangkat budget plan.
- Improve the efficiency of work performance and administrative services to citizens in accordance with service standards and guidelines for social accountability.
- Monitor, evaluate, and report on the implementation of the AWPB on social accountability at the commune and Sangkat levels, including the implementation of JAAP.
- Coordinate and collaborate closely with civil society organizations that facilitate and implement demand-side social accountability and social accountability in general.
- Coordinate, collaborate, and implement the selection and management of community accountability facilitators.
- Strengthen collaboration and support with local community organizations to promote their participation and support in social accountability, including fulfilling the role of community accountability facilitators.
- Review and integrate the structure, roles, and responsibilities of the JAAPC into the structure, roles, and duties of various commune and Sangkat mechanisms in accordance with national guidelines.

Priority Activity 1.9: Health Centers and Primary Schools

Key tasks to be performed include:

- Promote dissemination I4Cs on service standards, service delivery, and performance results of service delivery organizations to citizens.
- Strengthen participation in the preparation and implementation of JAAP in the process of aligning social accountability in the process of developing the three-year rolling investment program of the commune/Sangkat.

- Review and allocate budgets of health centers and primary schools to support the activities of the JAAP and the operations of social accountability that are consistent with their roles and responsibilities.
- Improve the efficiency of performance and services delivered to citizens in accordance with service standards and guidelines for social accountability.
- Regularly monitor and evaluate the performance and services provided to citizens to improve the efficiency, quality, and transparency of service delivery.
- Review and integrate social accountability into the organization's structure, roles, and responsibilities in accordance with national guidelines.

Priority Activity 1.10: Community Accountability Facilitators

Key tasks to be performed include:

- Facilitate and implement the demand-side social accountability at the commune/Sangkat level in accordance with the regulations and procedures laid down by NCDD, in particular, promoting I4Cs dissemination, facilitating meetings to assess and score results of service delivery by citizens, coordinating and supporting single-sector and multi-sector interface meetings to formulate JAAP) etc.
- Coordinate and collaborate with commune and Sangkat administrations in implementing demand-side social accountability.
- Promote the dissemination of I4Cs to be widely available to citizens and the public through various means, methods, and tools.
- Support commune and Sangkat administrations in implementing social accountability, such as preparing annual workplans and budgets on social accountability, disseminating information about I4Cs, data preparation and production of Post-on, and formulation of JAAP.
- Monitor and evaluate the implementation of social accountability on the demand side.
- Participate in the process of monitoring and evaluating the implementation of supply-side social accountability.

Priority Activity 1.11: CP and DMK CAF Networks

Key tasks to be performed include:

- Lead and coordinate CAFs in implementing the demand-side social accountability.
- Prepare and implement annual action plans and budgets on the implementation of their duties
- Communicate, coordinate and collaborate with the national CAF network and DMK CAF networks
- Coordinate, collaborate, and support CP administrations and DMK administrations in supporting community accountability facilitators as well as implementing the demand-side social accountability.
- Develop capacity, monitor and support community accountability facilitators
- Support and participate in the selection process of community accountability facilitators
- Collaborate with commune and Sangkat administrations in managing community accountability coordinators to ensure effective performance, independence and accountability
- Promote the mobilization of resources from various sources for the implementation of demand-side social accountability and social accountability in general.

Priority Activity 1.12: CSOs including Community-Based-Organizations (CBOs)

Key tasks to be performed include:

- Communicate, collaborate, and participate in implementing social accountability at the commune and Sangkat levels, especially demand-side social accountability.
- Participate in facilitating and implementing the demand-side social accountability at the commune/Sangkat level in accordance with the processes and procedures set forth by NCDD.
- Coordinate, collaborate, and support communes and Sangkats in implementing demand-side social accountability.
- Collaborate and support communes and Sangkats in selecting, managing and performing role and responsibilities of community accountability facilitators.
- Develop the capacity and support community accountability facilitators and community accountability facilitator networks at the capital, provincial and municipal, district and Khan levels.
- Collaborate and mobilize resources to support demand-side social accountability at commune and Sangkat levels.
- Strengthen monitoring, evaluation, and reporting on the implementation of demand-side social accountability.

Priority Activity 1.13: Citizens and Public

Key tasks to be performed include:

- Participate in various activities of education and dissemination about I4Cs and social accountability carried out by service providers and stakeholders
- Participate voluntarily in fulfilling the roles and responsibilities of community accountability facilitator
- Participate actively and voluntarily in the process of performing work, service delivery and local development of service providers at the commune and Sangkat levels through the implementation of social accountability, especially the preparation, implementation, monitoring and evaluation of JAAP.

Strategy 2: Developing Capacity of Service Providers and Community Accountability Facilitators to Implement Social Accountability Effectively and Responsibly.

The Monitoring, Evaluation and Information Division of the NCDD Secretariat is responsible for developing capacity on both the supply and demand sides of social accountability, in close collaboration with state institutions, civil society organizations and academic institutions to ensure that sub-national administrations, service providers and community accountability coordinators coordinate and implement social accountability work effectively. In this regard, the Monitoring, Evaluation and Information Division, the capital, provincial, municipal, district and Khan administrations and relevant stakeholders responsible for developing capacity and supporting service providers and community accountability facilitators must have the appropriate skills and expertise to ensure capacity development and support for commune and Sangkat service providers and community accountability facilitators in implementing social accountability effectively.

This strategy focuses on developing the capacity of service providers and community accountability facilitators at the commune and Sangkat levels to ensure effective and accountable implementation of social accountability at the commune and Sangkat levels.

To achieve this strategy, the priority activities to be implemented are as follows:

Priority Activity 2.1: Formulating and Implementing the Capacity Development Plan on Social Accountability by MEID of NCDDS

Key tasks to be implemented include:

- Coordinate, prepare and implement an annual action plan on capacity development for officials responsible for social accountability of the Monitoring, Evaluation and Information Division, the Social Accountability Working Group at the capital and provinces, the Community Accountability Coordinator Network at the capital and provinces, and stakeholders on social accountability and other related topics, in close collaboration with ministries, institutions, civil society organizations, and stakeholders
- Collaborate with the National School of Local Administration to identify and include topics on social accountability in the annual training plan of the National School of Local Administration
- Promote training and mutual learning between officials
- Regularly monitor and support sub-national administrations and the Social Accountability Coordinator Network in coordinating and implementing social accountability.

Priority Activity 2.2: Formulating and Implementing the Capacity Development Plan on Social Accountability by CP Administrations

Key tasks to be performed include:

- Coordinate, prepare and implement annual plans on capacity development for members of the social accountability working group at the capital and provincial levels, social accountability working groups at the municipal, district and Khan levels, the network of social accountability facilitators at the municipal, district and Khan levels and other stakeholders on social accountability and other related topics, in close collaboration with line departments and units, civil society organizations and relevant parties.
- Provide coaching and support to DMK and CS administrations to draw lessons from practical experiences in the implementation of social accountability.
- Regularly monitor and support municipal, district, Khan, commune, and Sangkat administrations and service delivery units in implementing social accountability.

Priority Activity 2.3: Formulating and Implementing the Capacity Development Plan on Social Accountability by DMK Administrations

Key tasks to be performed include:

- Coordinate, prepare and implement annual capacity development plans for working group members, CSO committees, service delivery units, community accountability facilitators, civil society organizations, community-based organizations and other stakeholders on social accountability and other related topics in close collaboration with relevant units, civil society organizations and stakeholders.

- Improve coaching and mutual learning between members of the DMK ISAF Working Groups and with the CP ISAF Working Group in implementing social accountability.
- Undertake monitoring and support of CS administrations to draw lessons from practical experiences in the implementation of social accountability.

Priority Activity 2.4: Formulating and Implementing the Capacity Development Plan on Social Accountability by JAAPC

Key tasks to be performed include:

- Coordinate, prepare and implement annual capacity development plans for the JAAP Committee, local community organizations, citizens and other stakeholders on social accountability and other related topics in collaboration with the municipal, district, and Khan social accountability working groups, community accountability facilitators and other stakeholders
- Promote training and mutual learning among JAAP Committee members
- Promote learning through coordination and implementation of social accountability and service delivery and monitoring of JAAP implementation.

Priority Activity 2.5: Formulating and Implementing the Capacity Development Plan on Social Accountability by HC and Primary School

Key tasks to be performed include:

- Coordinate, prepare and implement annual capacity development plans for officials of service delivery units, local community organizations, citizens and other stakeholders on social accountability and other related topics in collaboration with the municipal, district, and Khan social accountability working groups, community accountability facilitators and other stakeholders.
- Promote training and mutual learning between officials.
- Promote learning through coordination and implementation of social accountability and service delivery.
- Monitor and disseminate information to citizens and stakeholders on social accountability and service delivery.

Priority Activity 2.6: Formulating and Implementing the Capacity Development Plan on Social Accountability by CP CAF Network

The Capital and Provincial CAF Network was established with the aim of leading, managing, and developing the capacity of the DMK CAF Network to fulfill their roles and responsibilities effectively and independently.

Key tasks to be performed include:

- Coordinate, prepare and implement the capacity development plans for DMK CAF networks.
- Improve training and mutual learning between the network of community accountability facilitators in carrying out their roles and responsibilities.
- Improve monitoring and support of the CAFs in the implementation of their roles and responsibilities.

- Organize reflections and learning about the implementation of their roles and responsibilities.

Priority Activity 2.7: Formulating and Implementing the Capacity Development Plan on Social Accountability by DMK CAF Network

The DMK CAF Network was established with the aim of leading, managing, and developing the capacity of the DMK CAF Network to fulfill their roles and responsibilities effectively and independently.

Key tasks to be performed include:

- Coordinate, prepare and implement regular capacity development plans for community accountability facilitators at commune and Sangkat levels
- Promote coaching and mutual learning between network members in the implementation of their roles and responsibilities
- Monitor and provide regular support to community accountability facilitators
- Organize reflection and learning on the implementation of their roles and responsibilities

Priority Activity 2.8: Formulating and Implementing the Capacity Development Plan on Social Accountability by NASLA

Key tasks to be performed include:

- Identify and include social accountability topics in the annual training plan of the National School for Local Administration (NASLA), in close collaboration with NCDD Secretariat.
- Organize and coordinate training courses on social accountability, in close collaboration with NCDD Secretariat, relevant ministries, institutions, and civil society organizations.

Priority Activity 2.9: Documentation and Sharing of Lessons Learned and Good Practices on Social Accountability Implementation by MEID/NCDDS

Key tasks to be carried out include:

- Prepare and present criteria for determining lessons learned and good experiences in implementing social accountability.
- Study, define, and organize lessons learned and good experiences based on the determined criteria.
- Promote the dissemination of lessons learned and good experiences for sub-national administrations, service delivery units, and related parties.
- Strengthen monitoring and support for the implementation of lessons learned and good experiences.

Priority Activity 2.10: Organize and Facilitate Programs for Sharing and Exchanging of Experiences on Social Accountability Implementation

This activity focuses on improving the efficiency, quality, transparency, and accountability of social accountability practices, performance, and service delivery through sharing lessons learned and successful experiences implemented between sub-national administrations and service provider organizations.

To achieve this activity, key tasks to be carried out include:

- Prepare and issue guidelines on methods for sharing and exchanging experiences and learning from each other between sub-national administrations and service provider organizations.
- Promote and develop the capacity of sub-national administrations, service providers, and other stakeholders on guidelines regarding methods for sharing and exchanging experiences and learning from each other.
- Strengthen the preparation and implementation of programs for sharing and exchanging experiences and learning from each other.
- Monitor and support sub-national administrations and service provider units in implementing the programs on sharing, experience exchange, and mutual learning.

Priority Activity 2.11: Promote Online Learning on Social Accountability through Social Accountability E-Learning System.

The Social Accountability E-Learning System was developed and launched by NCDD in 2026 with the aim of promoting the dissemination and learning of social accountability to sub-national administrations and the public.

To achieve this activity, key tasks to be carried out include:

- NCDD Secretariat shall disseminate the Social Accountability E-Learning System to sub-national administrations and the public and provide training on the use of the Social Accountability E-Learning System to the capital and provincial levels.
- CP administrations shall organize training courses on the use of Social Accountability E-Learning System to DMK administrations and communes, and Sangkats, service delivery units, and relevant parties.
- DMK administrations shall supervise and support the administrations of communes and Sangkat in studying social accountability through Social Accountability E-Learning System.

Strategy 3: Preparing Annual Workplans and Budgets on Implementation of Social Accountability to Support the Implementation of Social Accountability at the Commune and Sangkat Levels.

Promoting social accountability is an important part of NP2. In this regard, the activities of implementing social accountability in each year shall be included in the Annual Workplan and Budget (AWPB) on the implementation of NP2 of ministries, institutions, sub-national administrations and other relevant parties.

Every year, 23 ministries, institutions, capital, provinces, cities, districts, Khans and communes/Sangkats across the country actively participate in the implementation of the NP2 by preparing and implementing the AWPB on the implementation of NP2 in accordance with the procedures and guidelines of NCDD. Therefore, all ministries, institutions, sub-national administrations and relevant parties shall ensure that social accountability is included as part of the NP2 Implementation Plan in accordance with the scope and phase of implementation of social accountability relevant to each ministry and institution.

This strategy focuses on preparing and incorporating social accountability into the NP2 Implementation Plan of ministries, institutions and sub-national administrations and the process of building three-year rolling investment programs and annual budget plans of communes and communes.

To achieve this strategy, the priority actions to be implemented are as follows:

Priority Activity 3.1: Formulation of AWPB on the Implementation of Social Accountability of MEID/NCDDS to Develop Capacity, Monitor and Support Sub-National Administrations.

To achieve this, key tasks to be carried out include:

- Prepare an annual workplan and budget (AWPB) on the implementation of social accountability to support sub-national administrations, including commune and Sangkat administrations, including activities:
 - Organizing meetings and study visits of ISAF-PSC.
 - Capacity development, monitoring, and support for sub-national administrations.
 - Organizing meetings and workshops.
 - Studies and evaluations.
 - Preparing and issuing regulations and guidelines.
 - Collaboration and coordination with development partners.
 - Developing and managing databases on social accountability
 - Coordination and support of operations.
 - Other related activities.
- Prepare and include these activities in the MEID AWPB and the Budget Strategic Plan of NCDD Secretariat.

Priority Activity 3.2: Formulation of AWPB on Implementation of Social Accountability of Relevant Ministries/ Institutions

To achieve this, key tasks to be carried out include:

- Discuss and identify activities related to social accountability such as capacity development and support for sub-national administrations, including commune and Sangkat administrations, to implement ISAF effectively, including:
 - Capacity development for line departments and units on service standards and service delivery.
 - Preparing and issuing guidelines, standards, information, and tools on service delivery.
 - Monitoring and support for sub-national administrations and technical line departments and units in providing services, etc.
- Incorporate social accountability activities into the AWPB on NP2 implementation and the Budget Strategic Plan (BSP) of ministries and institutions.

Priority Activity 3.3: Formulation of AWPB on Implementation of Social Accountability of Capital and Provincial Line Departments and Units

Key tasks to be carried out include:

- Discuss and identify activities to develop capacity and support DMK and CS administrations in implementing social accountability, such as:
 - Developing the capacity of commune and Sangkat administrations and service provider units to perform their work and provide services to citizens.
 - Preparing and issuing regulations, guidelines, standards, information, and tools on service delivery.
 - Monitoring and supporting various service providers in providing services to citizens, etc.
 - Supporting projects and activities in JAAP, etc.
- Incorporate social accountability activities into their AWPB on NP2 implementation and Budget Strategic Plan.

Priority Activity 3.4: Formulation of AWPB on Implementation of Social Accountability of CP Social Accountability Working Group

Key tasks to be carried out include:

- Discuss and identify activities and operations of social accountability at the CP level, districts, and communes, including support for municipalities, districts, and communes, such as:
 - Organizing quarterly and annual meetings on social accountability.
 - Developing the capacity of commune and Sangkat administrations regarding social accountability work.
 - Monitoring and supporting the commune and Sangkat administrations in implementing social accountability.
 - Activities and operations to be carried out by the CAF and the CAF Network at the capital and provincial levels.
 - Supporting JAAP projects and activities
 - Other related activities.
- Incorporate social accountability activities into their NP2 Annual Workplan and Budget and annual budget plan.

Priority Activity 3.5: Formulation of AWPB on Implementation of Social Accountability of CP CAF Network

Key tasks to be carried out include:

- Prepare the annual workplan plan and budget of the network in accordance with the guidelines set, including activities such as:
 - Capacity development of DMK CAF network
 - Organizing various meetings of the network
 - Monitoring and supporting the DMK CAF network
 - Supporting the network's operations.
- Coordinate and include this workplan in the AWPB on the implementation of NP2 of the Capital and Provincial Administrations,

Priority Activity 3.6: Formulation of AWPB on Implementation of Social Accountability of DMK Social Accountability Working Group

Key tasks to be carried out include:

- Discuss and identify activities and operations of social accountability at the DMK levels, including support for communes and Sangkats, such as:
 - Organizing quarterly and annual meetings on social accountability.
 - Developing the capacity of commune and Sangkat administrations regarding social accountability work.
 - Monitoring and supporting commune and Sangkat administrations in implementing social accountability work.
 - Activities and operations to be carried out by CAFs and the CAF Network at the DMK levels.
 - Supporting JAAP projects and activities
 - Other related activities.
- Incorporate social accountability activities into the AWPB on NP2 implementation.

Priority Activity 3.7: Formulation of AWPB on Implementation of Social Accountability of DMK CAF Network

Key tasks to be carried out include:

- Prepare the annual workplan and budget of the network in accordance with the guidelines set, including activities such as:
 - Capacity development of CAFs
 - Organizing various meetings of the network
 - Monitoring and supporting CAFs
 - Supporting the network's operations.
- Coordinate and include this workplan in the AWPB on the implementation of NP2 of the DMK Administrations,

Priority Activity 3.8: Formulation of AWPB on Implementation of Social Accountability of CS Administrations

Key tasks to be carried out include:

- Prepare the annual workplan and budget of the network in accordance with the guidelines set, including activities such as:
 - Organizing monthly and annual meetings of the JAAP Committee to monitor the progress and challenges of social accountability work.
 - Activities related to the preparation and implementation of the CIP.
 - Activities related to the preparation and dissemination of data and information on social accountability work, such as producing and distributing Information for Citizens (I4Cs) posters.
 - Activities and operations to support the Community Accountability Facilitator.
 - Other related activities.
- Formulate JAAP in accordance with the determined process and procedures
- Incorporate social accountability activities into the Annual Implementation Plan and its annual budget plan.

Priority Activity 3.9: Formulation of AWPB on Implementation of Social Accountability of Health Centers and Primary Schools

Key tasks to be carried out include:

- Prepare the annual workplan and budget of the network in accordance with the guidelines set, including activities such as:
 - Strengthening the organization of monthly and annual meetings of service provider organizations to monitor progress and challenges in implementing social accountability.
 - Activities related to the process of preparing and implementing JAAP, such as preparing and producing data on work results, self-assessment of service delivery results, and organizing individual JAAP meetings by sector.
 - Activities related to the preparation and dissemination of data and information on social accountability, such as the production and dissemination of Information for Citizens (I4Cs) posters.
 - Other related activities.
- Incorporate social accountability activities into the service providers' AWPB.

Priority Activity 3.10: Preparation and Implementation of the Operational Guidelines on Social Accountability at CS Level

This activity focuses on preparing and implementing a common operational manual on the implementation of social accountability for both supply and demand sides for implementation in the communes and Sangkats where there is support from civil society organizations for implementing the demand-side social accountability, and also in the communes and Sangkats where there is no support from civil society organizations for implementing the demand-side accountability.

This activity is the responsibility of NCDDDS. Key tasks to be carried out include:

- Coordinate and undertake an assessment of the pilot on the alignment of social accountability in the CIP process, implemented in the communes and Sangkats of Chbarmon municipality and Samroang Tong district of KSP.
- Prepare and put in place a common operational manual on the implementation of social accountability for both supply and demand sides at the commune/Sangkat level for implementation in the communes and Sangkats where there is support or no support from civil society organizations for demand-side social accountability. So, the common manual will be developed based on the following key documents:
 - Results of the pilot assessment on the alignment of social accountability in the CIP process.
 - Technical document on the pilot of social accountability alignment in the CIP process.
 - Operational Guidelines on the Implementation of Social Accountability for Supply Side.
 - Operational Guidelines on the Implementation of Social Accountability for Demand Side.
 - Guidelines on the CIP Development, etc.
- Prepare and disseminate the common operational manual on the implementation of social accountability at the commune/Sangkat level for both the supply and demand sides to relevant stakeholders for expanding the implementation
- Promote and encourage the implementation of the operational guidelines on the implementation of social accountability at the commune and Sangkat levels by stand-alone projects and programs under the management and coordination of NCDD Secretariat.

Strategy 4: Allocating Budgets from Ministries, Institutions, and Sub-National Administrations to Support Annual Workplans and Budgets on the Implementation of Social Accountability.

This strategy focuses on the allocation of budgets and funds from ministries, institutions and sub-national administrations to support the implementation of social accountability, aiming to strengthen the implementation of social accountability at the commune and Sangkat levels in an effective, accountable and sustainable manner. At the same time, ministries, institutions and sub-national administrations must promote collaboration and mobilize resources from development partners and civil society organizations to support the implementation of social accountability.

To achieve this strategy, the priority activities to be implemented are as follows:

Priority Activity 4.1: Allocation of Budget by NCDDS to Support AWPB on Social Accountability

Key tasks to be carried out include:

- Review and allocate the annual budget of NCDDS to support the activities and operations specified in the AWPB for implementing social accountability.
- Collaborate and mobilize resources from development partners and civil society organizations such as WB, ISD/GIZ, DFAT, WVI... to support social accountability
- Prepare and include the budget for social accountability in the AWPB on the implementation of NP2 and the Budget Strategic Plan (BSP) of the NCDDS.

Priority Activity 4.2: Allocation of Budget by Relevant Ministries and Institutions to Support Social Accountability

To achieve this, key tasks to be carried out include:

- Review and allocate the annual budgets of the ministries and institutions to support the activities and operations defined in the AWPB for social accountability.
- Collaborate and mobilize resources from development partners and civil society organizations to support social accountability
- Prepare and include the budget for social accountability in the AWPB on the implementation of NP2 and the BSP of ministries and institutions.

Priority Activity 4.3: Allocation of Budget by CP and Khan Administrations to Support Social Accountability

Key tasks to be carried out include:

- Review and allocate the annual budget for NP2 of CP administrations to support social accountability
- Review and allocate annual budgets of the capital, provinces and Khans for social services (at least 10% compared to the annual development budget/benefits budget, in accordance with the guidelines of the Ministry of Interior) to support social accountability work, including funds to support projects and activities of JAAP.
- Review and allocate funds from the annual development budget of the capital, provinces and Khans to support activities and operations specified in the AWPB on the

implementation of social accountability including JAAP projects and activities, based on the principles and guidelines set out.

- Collaborate and mobilize resources from development partners and civil society organizations to support social accountability
- Prepare and include budgets to support social accountability in the AWPB on the implementation of IP5-II and the annual budget plans of the capital and provinces.

Priority Activity 4.4: Allocation of Budget by CP Relevant CP Line Departments and Units to Support Social Accountability

Key tasks to be carried out include:

- Review and distribute annual budgets of departments and relevant specialized units to support activities and operations related to social accountability including funds to support projects and activities of JAAP.
- Collaborate and mobilize resources from development partners and civil society organizations to support social accountability
- Prepare and include budget support for social accountability in the AWPB on the implementation of IP5-II and the department's budget strategy plan.

Priority Activity 4.5: Allocation of Budget by Municipal and District Administrations to Support Social Accountability

Key tasks to be carried out include:

- Review and allocate the annual budget for NP2 of the DMK administrations to support social accountability
- Review and distribute the budget from the social services and environmental sanitation component of the municipal and district funds and the annual district recurrent budget to support the activities and operations specified in the AWPB on the implementation of social accountability including funds to support projects and activities of JAAP., based on the principles and guidelines set out.
- Collaborate and mobilize resources from development partners and civil society organizations to support social accountability
- Prepare and include budgets to support social accountability work in the AWPB on the implementation of IP5-II and the annual budget plans of municipalities and districts.

Priority Activity 4.6: Allocation of Budget by Commune and Sangkat Administrations to Support Social Accountability

Key tasks to be carried out include:

- Review and distribute the budget from the social services and environmental sanitation component of the annual commune and Sangkat funds to support activities and operations specified in the AWPB on the implementation of social accountability and the projects and activities in JAAP, based on the principles and guidelines set out.
- Collaborate and mobilize resources from development partners and civil society organizations to support social accountability
- Prepare and include budgets to support social accountability in the commune and Sangkat annual budget plans.

Priority Activity 4.7: Allocation of Budget by Health Center and Primary School to Support Social Accountability

Key tasks to be performed include:

- Review and allocate budgets to support operations and various activities of social accountability and projects, activities defined in JAAP
- Collaborate and mobilize resources from development partners and civil society organizations to support social accountability
- Prepare and include allocated funds for social accountability work in their annual budget plans.

Strategy 5: Monitoring, Evaluation, and Sharing Lessons Learned in Implementing Social Accountability

This strategy focuses on regular monitoring and evaluation by ministries, institutions, sub-national administrations, and stakeholders of the progress and challenges of implementing social accountability at the commune and Sangkat levels to ensure that commune and Sangkat administrations and service delivery units implement social accountability in a participatory, effective, accountable, and sustainable manner.

To achieve this strategy, the priority actions to be implemented are as follows:

Priority Activity 5.1: Monitoring and Evaluation by ISAF-PSC on the Implementation of Social Accountability at Commune and Sangkat Levels

Key tasks to be carried out include:

- Organize regular meetings of the ISAF-PSC to monitor progress and challenges in implementing social accountability at the commune and Sangkat levels.
- Undertake monitoring and supervision of social accountability implementation at the commune and Sangkat levels.
- Improve communication and collaboration between the ISAF-PSC, ministries, institutions, and relevant parties to resolve and respond to issues and needs raised by commune and Sangkat administrations related to social accountability.
- Review and include issues related to social accountability in the communes and Sangkats in the agenda of the NCDD meeting for discussion and resolution.

Priority Activity 5.2: Monitoring and Evaluation by MEID/NCDDS on the Implementation of Social Accountability at Commune and Sangkat Levels

Key tasks to be carried out include:

- Organize quarterly meetings with capital and provincial social accountability working groups to monitor progress and challenges on the implementation of AWPB on social accountability
- Coordinate and cooperate with the National Program Management and Support Division of NCDDS to include agenda of social accountability in the meeting on the implementation of AWPB on NP2 implementation
- Conduct monitoring and providing support on a regular basis on the social accountability implementation at the CS level.

- Strengthen the preparation and dissemination of reports and lessons learned on the implementation of social accountability at the CS level.

Priority Activity 5.3: Monitoring and Evaluation by CP Social Accountability Working Group on the Implementation of Social Accountability at Commune and Sangkat Levels

Key tasks to be carried out include:

- Organize quarterly meetings of the working group to monitor the progress and challenges of the action plan and budget for social accountability implementation in the capital and provinces, focusing specifically on capacity development and support for social accountability at the DMK levels.
- Undertake monitoring of social accountability implementation at the DMK and CS levels.
- Prepare and disseminate reports and lessons learned on the implementation of social accountability at the DMK and CS levels.

Priority Activity 5.4: Monitoring and Evaluation by CP CAF Network on the Implementation of Social Accountability at Commune and Sangkat Levels

Key tasks to be carried out include:

- Organize quarterly network meetings to review progress and challenges of the network's annual action plan and budget.
- Monitor and support the DMK CAF network and CAFs at CS levels
- Prepare reports on work performance of the CP CAF network for submitting to the Capital and provincial administration, and relevant parties.

Priority Activity 5.5: Monitoring and Evaluation by DMK Social Accountability Working Group on the Implementation of Social Accountability at Commune and Sangkat Levels

Key tasks to be carried out include:

- Organize meetings at least once every 2 months to monitor the progress and challenges of implementing the DMK social accountability action plan and budget, especially regarding capacity development and support for the JAAP Committee.
- Undertake monitoring and support for the implementation of social accountability work at the CS level.
- Prepare and disseminate reports and lessons learned on the implementation of social accountability at the DMK and CS levels.

Priority Activity 5.6: Monitoring and Evaluation by DMK CAF Network on the Implementation of Social Accountability at Commune and Sangkat Levels

Key tasks to be carried out include:

- Organize quarterly network meetings to review progress and challenges of the network's annual action plan and budget.

- Monitor and support CAFs on a regular basis
- Prepare reports on work performance of the CP CAF network for submitting to the DMK administration, and relevant parties.

Priority Activity 5.7: Monitoring and Evaluation by JAAPC on the Implementation of Social Accountability

Key tasks to be carried out include:

- Organize regular monthly meetings to monitor the progress and challenges of the JAAP and social accountability.
- Undertake monitoring of the activities of the JAAP implementation by service providers and relevant parties.
- Prepare and disseminate reports and lessons learned on the implementation of the JAAP.

Strategy 6: Promoting the Preparation, Implementation, and Management of Social Accountability through Digital Technology Systems at the Commune and Sangkat Levels.

Currently, the social accountability M&E database system is actively and effectively used by service delivery units at the commune and Sangkat levels to prepare and produce information on the results of work performance, service delivery and local development to contribute to the formulation of the three-year rolling investment program for communes and Sangkats. At the same time, the Secretariat of NCDDDS has also developed and launched a social accountability mobile application to promote the dissemination of information for citizens, the results of service units' work performance and the provision of comments by citizens and the public on work performance and service delivery.

This strategy focuses on the development, implementation and management of database systems to promote the use and management by the service delivery units at the commune and Sangkat levels to implementing social accountability effectively and sustainably.

To achieve this strategy, the priority actions to be implemented are as follows:

Priority Activity 6.1: Managing and Maintaining regularly the Social Accountability Database Systems and Tools by MEID/ NCDDDS

Key tasks to be carried out include:

- Manage and maintain regularly various database systems related to social accountability, such as the social accountability M&E database system, social accountability mobile application, digital system for evaluating the performance of service providers
- Review, update and prepare information for citizens to send to service providers in a timely manner for printing and dissemination
- Develop the capacity of the capital and provincial administrations in order to continue to develop the capacity and support the administrations of municipalities, districts, Khans and communes/ Sangkats in using and managing database systems and tools related to social accountability
- Undertake monitoring and provide regular support to service providers in the management and use of the ISAF M&E database system.

Priority Activity 6.2: Service Delivery Units at CS Levels Use Social Accountability M&E Database Systems for Formulating JAAP Effectively

Key tasks to be carried out include:

- Identify and develop the capacity of focal person in charge of the social accountability M&E database system
- Service delivery units enter information and produce data on the results of work performance and service provision in the social accountability M&E database system for the preparation of JAAP in an efficient and timely manner in accordance with the specified guidelines.
- Manage and maintain the social accountability M&E database system on a regular basis.

Priority Activity 6.3: Service Delivery Units at Commune and Sangkat Levels Promote the Use of Social Accountability Mobile Applications to Citizens and the Public.

This activity focuses on raising awareness among citizens and the public about the standards of services and citizens' rights to receive services provided by sub-national service providers through the use of ISAF mobile applications, aiming to increase their participation in performing the work and providing services of service providers more effectively.

To achieve this activity, key tasks to be carried out include:

- Identify and train focal points in charge of the social accountability mobile app
- Promote the dissemination of the social accountability mobile app to citizens and the public at service providers and at various events
- Monitor and support citizens and the public in using the social accountability mobile app.

Priority Activity 6.4: Develop and Implement a Digital System for Evaluating Service Provider Performance Results

A digital system for evaluating the performance of service providers was developed and launched by NCDD Secretariat in 2026 with the aim of modernizing the software for evaluating and scoring service delivery results and preparing action plans on social accountability through a digital system effectively and in a timely manner.

This activity focuses on assessment and scoring of service delivery results and preparing action plans on social accountability through digital systems.

To achieve this activity, key tasks to be carried out include:

- Prepare and implement a digital system for evaluating the performance of service providers and preparing action plans on social accountability.
- Train sub-national administrations, including service provider units at commune and Sangkat levels, on the management and use of this system.
- Promote the use of digital systems for evaluating performance results in the process of developing action plans on social accountability.
- Strengthen monitoring and provide regular support to service providers in the management and use of this system.

Priority Activity 6.5: Service Delivery Units Print and Disseminate I4Cs to Citizens on a Regular Basis

Key tasks to be carried out include:

- Prepare and publish I4Cs regularly and timely
- Service delivery units and community accountability facilitators disseminate I4Cs to raise awareness of service standards, citizens' rights to access to services, and evaluation of the performance of service delivery units
- Monitor the posting of information packages for citizens at service units and public places.

Strategy 7: Selecting and Supporting Community Accountability Facilitators of Communes and Sangkats, and Establishing Networks of Community Accountability Facilitators at CP and DMK Levels.

The implementation of social accountability is divided into two parts: the supply side, which is the responsibility of service providers, and the demand side, which is the responsibility of civil society organizations through community accountability facilitators. Currently, there are more than 4,000 commune and Sangkat community accountability facilitators (CAF) (an average of 3-5 people per commune and Sangkat), 65% of whom are women, who have been fulfilling important roles and responsibilities in coordinating and implementing demand-side social accountability work effectively and independently, in close collaboration with commune and sangkat administrations, service providers, and other stakeholders. At the same time, networks of community accountability facilitators at the capital, provincial, and municipal, district and Khan levels have also been established in 21 capital and provinces, and 128 municipalities, districts, and Khans to lead, develop the capacity, and support community accountability facilitators.

This strategy focuses on selecting community accountability facilitators in every commune and Sangkat and establishing networks of community accountability facilitators at CP and DMK levels nationwide to coordinate and implement demand-side social accountability, in close collaboration with commune and Sangkat administrations and other service providers.

To achieve this strategy, the priority actions to be implemented are as follows:

Priority Activity 7.1: Selecting and Supporting CAFs in all Communes and Sangkats across the Country

Key tasks to be carried out include:

- All communes and Sangkats shall maintain and support the existing CAFs in each commune and Sangkat, in accordance with the operational guidelines on the implementation on social accountability at CS level, to continue coordinating and implementing demand-side social accountability, using the social services and sanitation budget of the commune and Sangkat fund and funds from other sources.
- Prepare and issue guidelines on the selection, management and support of CAFs in all communes and Sangkats nationwide by NCDD.
- Capital, provincial, municipal, district, Khan administrations, CAF networks and relevant civil society organizations shall prepare and implement capacity development programs, monitor and provide regular support to the work of CAFs.

Priority Activity 7.2: Establish and Recognize CP and DMK CAF Networks

Key tasks to be performed include:

- NCDD prepares and issues guidelines on the establishment and recognition of CAF networks at CP and DMK levels nationwide, including funding to support these networks.
- Capital, provincial, municipal, district, and Khan administrations shall establish and recognize networks in accordance with national guidelines.
- Relevant civil society organizations shall cooperate and participate in establishing, developing the capacity of, and supporting Community Accountability Coordinator networks at the capital, provincial, and municipal, district, and khan levels to ensure the effective performance of their roles and responsibilities.

Strategy 8: Establishing Partnerships in Implementing Social Accountability

Social accountability is implemented under the leadership and coordination of the ISAF-PSC with the assistance of the NCDDS ISAF Working Group. In the past, the NCDDS has coordinated and collaborated closely with development partners and civil society organizations to participate in and support the implementation of the strategic plan on social accountability work for democratic development at the sub-national level. This includes: WB, SDC, Sida, GIZ, World Vision, CARE, FHI 360, OXFAM, Save the Children, RACHA, STAR Kampuchea. These organizations have also contributed over \$20 million to implement this work.

This strategy focuses on continuing to enhance coordination and collaboration between the NCEC and the Social Accountability Working Group of the NCEC Secretariat and sub-national administrations with development partners and civil society organizations, including local community organizations, to participate in and provide funding for the implementation of social accountability work.

Priority Activity 8.1: Improving Collaboration and Coordination with DPs and CSOs in the Implementation of Social Accountability

This activity focuses on continuing to promote coordination and collaboration between the ISAF-PSC and the NCDDS ISAF Working Group with development partners and civil society organizations to participate in and provide funding for the implementation of social accountability.

To achieve this activity, key tasks to be performed include:

- Promote the preparation and dissemination of the achievements and positive impacts of social accountability work to development partners and civil society organizations through various means and tools
- Organize annual events on social accountability with the participation of various stakeholders, including sub-national administrations, service delivery units, civil society organizations, citizens, and relevant parties
- Coordinate and cooperate regularly with development partners and civil society organizations in the implementation of social accountability through various mechanisms such as meetings of NCDD, NCDDS, MEID/NCDDS, councils and board of governors of sub-national administrations, and other relevant mechanisms
- Cooperate and participate in activities and events organized by development partners and civil society organizations related to social accountability work

- Improve communication and prepare project proposals and programs on social accountability at the commune and Sangkat levels to mobilize funds from development partners and relevant parties.

Priority Activity 8.2: Mobilize Resources from Various Funding Sources to Support Operations and JAAP Projects and Activities

Currently, the budget and expenditure items for social accountability are clearly defined in government regulations, such as Sub-Decree No. 153 on the transfer of resources from the state budget to commune and Sangkat funds and Inter-Ministerial Circular No. 007 on the management, administration, and determination of expenditure items for social services and sanitation-environmental budgets of Municipality and District Funds and Commune and Sangkat Funds. In this sense, commune and Sangkat administrations can officially use their budget to support the operations and activities of the ISAF and JAAP. However, in general, the budget requirements to support the activities of the JAAP exceed the capacity of communes and Sangkats, which require additional support from other sources from government institutions, civil society organizations, and relevant parties.

This activity focuses on prioritizing coordination and collaboration by commune and Sangkat administrations with state institutions, development partners, civil society organizations, and relevant parties to participate in and provide funds to support the implementation of social accountability and the activities of the JAAP.

To achieve this activity, key tasks to be performed include:

- Municipalities, districts, and Khans must effectively coordinate and organize integration workshops at the city, district, and khan levels, ensuring the participation of state institutions, civil society organizations, and relevant parties.
- Communes and Sangkats must ensure the preparation and inclusion of the JAAP in the list of projects and activities of the communes and Sangkats to be presented in the integration workshops.
- Communes and Sangkats promote the dissemination of the JAAP through various means and tools to mobilize resources for the implementation of this plan.

Priority Activity 8.3: Improving Collaboration and Participation of Local Community-Based Organizations by CS Administrations in Implementing Demand-Side Social Accountability

This activity focuses on creating partnerships, collaboration, and participation of grassroots community organizations in implementing social accountability work in the areas of needs at the commune, Sangkat, and village levels to be more effective, transparent, and sustainable.

To achieve this activity, key tasks to be performed include:

- Commune and Sangkat administrations shall collect and preparation of information about community-based organizations in their localities.
- Establish the relationship and collaboration of commune and Sangkat administrations with the community-based organizations present in communes and Sangkats to participate in promoting and implementing demand-side social accountability at the local level.
- Pay attention to and mobilize the participation of members of community-based organizations in fulfilling their roles as community accountability facilitators.

- Strengthen dissemination and education about social accountability and related work to community-based organizations.

7. Management and Implementation

The implementation of the strategy on the sustainability of social accountability at the commune and Sangkat levels is under the leadership and coordination of the ISAF-PSC, with MEID/ NCDDDS serving as the secretariat.

In ministries and institutions, the implementation of the strategy on the sustainability of social accountability at the commune and Sangkat levels is under the leadership and coordination of the SCDD, with the support of the Social Accountability Focal Official.

At the capital, provincial, and city, district, and Khan levels, the implementation of the strategy on sustainable social accountability at the commune and Sangkat levels is under the leadership and coordination of the social accountability working group, with the support of the Social Accountability Focal Official.

At the commune and Sangkat levels, the implementation of the strategy on the sustainability of social accountability at the commune and Sangkat levels is under the leadership and coordination of the JAAP Committee, with the support of the Social Accountability Focal Point and the Community Accountability Facilitators.

The implementation of this strategy must be carried out through Annual Work Plans and Budgets (AWPBs) for the implementation of social accountability, which will be prepared and implemented by each implementing agency, including relevant ministries/institutions, sub-national administrations, and relevant parties. In this regard, each year, relevant ministries and institutions, sub-national administrations, and relevant parties shall identify and include priority activities for social accountability in their AWPB for NP2 implementation, as well as appropriate budgets to support these activities.

The MEID/ NCDDDS has the task of assisting the ISAF-PSC in the management, coordination, and regular monitoring of the implementation of the strategy, including the preparation of AWPBs and reports on the implementation of social accountability. Meanwhile, the MEID/ NCDDDS also has the task of coordinating and providing support to implementing institutions and stakeholders in the preparation and implementation of AWPBs for the implementation of social accountability, in close collaboration with the Program Management and Support Division (PMSD) of the NCDD Secretariat.

The ISAF-PSC and MEID/ NCDDDS shall strengthen coordination, collaboration, and resource mobilization from development partners, civil society organizations, the private sector, and other stakeholders for implementing social accountability.

8. Monitoring and Evaluation

On behalf of the ISAF-PSC, the MEID/ NCDDDS is responsible for regular monitoring and evaluation of the implementation of the strategy on the sustainability of social accountability at the commune/Sangkat level.

Ministries, institutions, sub-national administrations, and relevant parties (Strategy 1) are responsible for monitoring and evaluating the AWPB on the implementation of social

accountability, with support from the MEID/ NCDDS (Strategy 5).

The MEID/ NCDDS shall coordinate and implement the monitoring and evaluation of the sustainability strategy, including:

- Annual evaluation
- Evaluation on success of the strategy

Report preparation:

- Monthly report
- Semi-annual report
- Annual report

9. Budget Plan

9.1. Annual Budget Plan

Based on the experience of budget allocation by sub-national administrations in target areas implementing social accountability from 2025-2026, on average, the provincial administration allocated 800 million Riels, equivalent to \$20,000 per year, the municipality, district, and Khan administration allocated 8 million Riels, equivalent to \$2,000, and the commune and Sangkat administration allocated 4 million Riels, equivalent to \$1,000, to support social accountability work, including operating expenses and support for community accountability facilitators.

Based on the above basis, the total estimated budget for implementing social accountability per year at the sub-national level is 10,288 million Riels, equivalent to 2.5 million dollars, of which the capital and provincial budget is 2,000 million Riels, equivalent to 500,000 dollars, the municipality, district, and Khan levels are 1,680 million Riels, equivalent to 420,000 dollars, and the commune, Sangkat level is 6,608 million Riels, equivalent to 1.6 million dollars. This estimated budget does not include the budget for implementing the JAAP activities.

In addition to the budget listed above, there are other budgets from ministries and related institutions that have allocated funds to support social accountability.

9.2. Source of Funding

Key funding sources to support the implementation of the strategy on the sustainability of social accountability at the CS level include:

- **Relevant ministries and institutions**
 - Budget for the implementation of the IP5-II
- **Capital, provinces, and Khans**
 - Budget for the implementation of the IP5-II
 - Budget for implementing social services (at least 10% of the development budget)
- **Budget of Line department and Units at CP levels**
 - Budget for implementing the strategy comes from:
 - Budget for operations and activities for capacity development and support for service delivery units at the commune and Sangkat levels
 - Budget to support activities of JAAP
- **Municipality and District Fund:**

- Budget for the implementation of the IP5-II
- Budget for social services and sanitation-environment
- **Commune and Sangkat Fund:**
 - Budget for the implementation of IP5-II
 - Budget for social services, sanitation and environment
 - Budgets of departments and units that support the activities of JAAP
- **Budgets of Development Partners:**
 - WB
 - GIZ/ISD
 - DFAT
 - SDC
- **Budgets of civil society organizations that support the activities of JAAP:**
 - WVC
 - CARE, FHI 360, OXFAM, Save the Children, RACHA, STAR Kampuchea...

10. Conclusion

The strategy on the sustainability of social accountability at the commune/Sangkat levels is of paramount importance in ensuring that social accountability at the commune and Sangkat levels is carried out by various service delivery units at the commune and Sangkat levels such as commune and Sangkat administrations, health centers/health posts, and primary schools effectively through a participatory process and in close partnership with civil society organizations, who are responsible for facilitating and implementing the demand-side social accountability.

Therefore, ministries, institutions, sub-national administrations, development partners, civil society organizations, citizens, and relevant stakeholders at both the national and sub-national levels, who have roles and responsibilities to lead, coordinate, implement, and participate in the social accountability process, must pay greater attention to, prioritize, and provide support, including the allocation of funds, for the implementation of social accountability in accordance with their roles and responsibilities. At the same time, the Ministry of Economy and Finance must strengthen the preparation of regulations, capacity development, and provide regular support to sub-national administrations, especially commune and Sangkat administrations, in preparing and implementing budgets for social accountability in an efficient, transparent, and accountable manner.

The NCDD is confident that the Strategy on Sustainability of Social Accountability at the Commune/Sangkat Level will bring many more achievements for sub-national democratic development reforms, aiming to contribute to the realization of the NP2 vision: “Citizens benefit from public services and local development interventions provided by SNAs with effectiveness, transparency, quality, accountability, and social equity and inclusiveness.”

