

Financial Audit

PARTICIPACION CIUDADANA

***Transparency and Accountability in Climate Governance in the Dominican Republic
(G230135)***

For the period from January 1 to December 31, 2025

Financial Report

Independent Auditors' Report on the Statement of Accountability for the Program Fund.....	1
Statement of Accountability.....	4
Notes to the Accountability Statement	5

Accounting and Financial Clauses

Independent Auditors' Report on Financial Accounting Clauses.....	11
Accounting and Financial Clauses	12

Accounting and Financial Internal Control System

Independent Auditors' Report on the Project's Accounting and Financial Internal Control System.	17
--	----

Annexes: 2025 Financial Report and List of Expenditures Incurred During the Audited Period



GARCIA CANDELIER & ASOC. SRL.

A u d i t o r e s - C o n s u l t o r e s - C o n t a d o r e s

RNC: 1-30-25052-9

Calle Santa Rosa esquina Luis F. Thomen, El Millón, Santo Domingo, D. N.

Tel. 809-732-3805, Correos electrónicos info@garciacandelier.com, garciacandelier@gmail.com.

Independent Auditors' Report on the Statement of Accountability for the Program Fund.

Board of Directors

PARTICIPACION CIUDADANA

Santo Domingo, Dominican Republic

We have examined the Fund's Statement of Accountability for the year ended December 31, 2025, for the project **Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)**, signed by Citizen Participation and Transparency International (TI).

In our opinion, the accompanying Fund Statement of Accountability presents fairly, in all material respects, the expenditures incurred under the fund administered by ***PARTICIPACION CIUDADANA*** for the project **Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)** for the year ended December 31, 2025, in accordance with the accounting requirements of **Transparency International**.

In accordance with auditing standards, we have also issued a report of the same date on our assessment of internal control and its effectiveness in the management of resources, the status of funds, and our tests of compliance with certain contractual provisions, laws, and regulations. These reports are an integral part of an audit conducted in accordance with auditing standards and should be read in conjunction with the Independent Auditor's Report in considering the results of our audit.

Basis for the Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), as adopted by the Institute of Certified Public Accountants of the Dominican Republic. Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report.

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

We are independent of the entity in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code of Ethics), together with the ethical requirements issued by the **Institute of Certified Public Accountants of the Dominican Republic** that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion.

Responsibilities of the Project's Board of Directors for the Fund's Statement of Accountability

Management is responsible for the preparation and fair presentation of the project's financial statements in accordance with the applicable financial reporting framework, including the terms of reference established for the **Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)** Project and the International Financial Reporting Standards as adopted by the **Institute of Certified Public Accountants of the Dominican Republic (ICPARD)**. Management is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor Responsibilities in Relation to the Audit of the Statement of Accountability of Funds

Our objectives are to obtain reasonable assurance about whether the Fund's Statement of Accountability as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. In addition:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain sufficient appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We evaluate the overall presentation, structure, and content of the Fund's Statement of Accountability, including disclosures, and whether it represents the underlying transactions and events in a manner that achieves fair presentation.

This report is intended solely for the information and use of **Citizen Participation** and Transparency International and should not be used by any other parties.

García Candelier & Asoc.
Authorized Public Accountants
Registration I. C. P. A. R. D. Núm. 303

Santo Domingo, D.N., Dominican Republic,
March 28, 2026

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...



STATEMENT OF ACCOUNTABILITY

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

For the period from January 1 to December 31, 2025

Questioned Costs

DETAILS	Program budget	Executed in the period	Ineligible	Undocumented
	Eur\$	Eur\$	Eur\$	RD\$
Opening Balance	-	(5,025)	-	-
INCOME:				
Contributions Received - Transparency International e.V.--Note C	151,163	156,538	-	-
Interest--Note C	-	-	-	-
Total	151,163	156,538	-	-
DISBURSEMENTS				
A1. Human Resources--Note B y E				
A1.1 Project Manager (100%)	23,013	21,219	-	-
A1.2 Communications Manager (100%)	14,383	13,262	-	-
A1.3 Executive Management 28%	8,055	7,427	-	-
A1.4 General Accountant 27%	5,437	6,038	-	-
A1.5 Program Monitoring - MEL focusing on GESI 55%	10,636	9,714	-	-
A1.6 Social Security benefits AFP-ARS-SRL, Royalty and Unemployment 100%	22,429	23,275	-	-
	83,953	80,935	-	-
C1 Other Costs and Services--Note E				
C1.1 Event	19,552	17,434	-	-
C1.2 Consultancy	19,115	16,744	-	-
C1.3 Advocacy	2,512	2,592	-	-
C1.4 Travel and Accomodation	3,247	2,501	-	-
C1.5 Telephone communication	671	1,525	-	-
C1.6 Vehicle maintenance	559	1,159	-	-
C1.7 Office maintenance	709	421	-	-
C1.8 Local audit 2025	2,532	2,541	-	-
C1.9 Local audit 2023-2024	3,196	2,422	-	-
C1.10 Translation	799	-	-	-
C1.11 Bank Charges	576	644	-	-
	53,468	47,983	-	-
Z1. Indirect Costs--Note E				
	13,742	12,173	-	-
	151,163	141,091	-	-
Remaining Balance under the Cooperation Agreement	-	10,422	-	-

Fund Balance Reconciliation:				
Balance as of December 31, 2025	-	46,762	-	-
Cash from Other Funding Sources	-	(36,340)	-	-
Cash at Bank as of December 31, 2025	-	10,422	-	-

Refer to the notes to the Statement of Accountability.

Note: Cash from other funding sources arises from the Institution's practice of managing cash jointly with other projects.



DocuSigned by:
Pablo Abraham Peña
 A63157C095C5424...

NOTES TO THE ACCOUNTABILITY STATEMENT

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

For the period from January 1 to December 31, 2025

NOTE A – ORGANIZATION, PROGRAM DESCRIPTION, AND SIGNIFICANT ACCOUNTING POLICIES.

Organization: A non-partisan civic movement that promotes participation within civil society and encourages citizen engagement to support the political, institutional, and democratic reforms required in the Dominican Republic.

Transparency International: is a non-governmental organization dedicated to promoting measures against corporate crime and political corruption worldwide. It publishes annually the Corruption Perceptions Index, a global ranking of perceived levels of corruption.

Program Focus: The program aims to strengthen climate financial governance and integrity in the Dominican Republic by supporting the analysis of current policies, climate justice, and climate action through research and legal and regulatory assessments of climate policies, as well as by empowering climate transparency monitors through courses, training workshops, and advocacy campaigns to promote the rights and social inclusion of the most vulnerable populations.

Specific Objective: To enhance transparency and inclusiveness in climate action by working in collaboration with communities and civil society to ensure participatory policymaking processes and safeguard climate finance, through the establishment of local committees that promote and monitor the transparency and accountability of climate finance and projects implemented in the Dominican Republic with resources from national and international sources.

Summary Description of Activities, Outputs, and Target Beneficiaries

Objective 1: To strengthen and promote policy, legislative, and regulatory frameworks by conducting assessments in the Dominican Republic to identify gaps and opportunities for policy, legal, and regulatory reform, assess corruption risks and climate and environmental finance flows, while mainstreaming gender perspectives and social inclusion.

Objective 2: To develop and implement a strategy to disseminate the project's research findings, inform and support public policy advocacy, and empower communities to safeguard and monitor climate finance.

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

NOTES TO THE ACCOUNTABILITY STATEMENT-- CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

For the period from January 1 to December 31, 2025

NOTE A – ORGANIZATION, PROGRAM DESCRIPTION, AND SIGNIFICANT ACCOUNTING POLICIES-- CONTINUED

Objective 3: To strengthen capacities to detect, investigate, prosecute, and adjudicate environmental and climate-related crimes by reinforcing the law enforcement chain and operational structures, and by developing baseline data and institutional capacity to enhance the effectiveness of interventions and promote transparency.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation of the Fund’s Statement of Accountability: The Fund’s Statement of Accountability has been prepared in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

Revenue and Expense Recognition: Citizen Participation recognizes project revenue on a cash basis upon receipt of transfers. Expenses are recognized on an accrual basis as they are incurred.

NOTE B – AVAILABILITY AND USE OF FUNDS

Details of the availability and use of project funds for the period from January 1 to December 31, 2025, are as follows:

Budget	Expenses		
	Budgeted	Declared	Total
A1. Human Resources	83,953	80,935	3,018
B1. Professional Expenses	-	-	-
C1. Other Costs and Services	53,468	47,983	5,485
Sub Total	137,421	128,918	8,503
Z1. Indirect Costs	13,742	12,173	1,569
Total	151,163	141,091	10,072 *

*Supporting documentation obtained from the 2025 budget execution matrix.

DocuSigned by:
Pablo Abraham Peña
 A63157C095C5424...

NOTES TO THE ACCOUNTABILITY STATEMENT-- CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

For the period from January 1 to December 31, 2025

NOTE C—INCOME

Details of the Project’s revenue for the period from January 1 to December 31, 2025, are as follows:

Type of Financing	Budgeted Financing		Actual Financing	
	Year	Eur\$	Date	Eur\$
Transparency International e. V.	2025	151,163	12/3/2025	80,873
			31/10/2025	75,665
Total		151,163		156,538

Interest Income: For purposes of project implementation, a bank account was used in which funds from other financing sources are also received and managed. As a result, this account generates interest income on the total available balance.

It is important to note that the interest generated is not exclusively attributable to the project’s funds, but rather to the total resources deposited in the aforementioned bank account. In this regard, and considering that Transparency International has not established guidelines requiring the direct allocation of such interest to the project, these amounts have not been recognized as project income.

Accordingly, the interest generated is recorded by Citizen Participation at the institutional level and does not form part of the project’s revenue or financial execution for the period from January 1 to December 31, 2025.

Verification of Funds Received and Their Currency Conversion:

Bank account	Date	Amount sent Eur\$	Amount Received Eur\$	Rate RD\$	Amount in RD\$
DE64100800000933214500	12/3/2025	80,873	80,873	67.00	5,418,511
DE64100800000933214500	31/10/2025	75,665	75,665	72.50	5,485,724
Total		156,538	156,538		10,904,235

Verification of Revenue: The funds requested were compared against the contractual terms, and their receipt was verified through bank statements.

DocuSigned by:

 A63157C095C5424...

NOTES TO THE ACCOUNTABILITY STATEMENT-- CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

For the period from January 1 to December 31, 2025

NOTE E – DETERMINATION OF EXPENSES

Establishment and Selection of Elements: The approach to determining the sample was determined based on the expenses reported (excluding indirect costs) in each interim report, the details of which are as follows:

Details	2025	
	Reported Expenditure	Materiality 100%
A1. Human Resources	80,935	100%
B1. Professional Expenses	-	0%
C1. Other Costs and Services	47,983	100%
Z1. Indirect Costs	12,173	100%
Total	141,091	100%

As a result of this selection, the number of items and the amounts verified were as follows:

Report/invoice: Report for the execution period from January 1 to December 31, 2025			
Details	Population	Verified Sample	% Verified
Number of transactions	187	187	100%
Transaction value in Eur\$	128,918	128,918	100%

The sample size was determined based on a materiality threshold of 100% of total reported expenditures, with a confidence level of 91%, taking into consideration the risk assessments performed. It should be noted that indirect costs were excluded from each interim report.”

DocuSigned by:

 A63157C095C5424...

NOTES TO THE ACCOUNTABILITY STATEMENT-- CONTINUED

PARTICIPACION CIUDADANA**Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)**

For the period from January 1 to December 31, 2025

NOTE E – DETERMINATION OF EXPENSES--Continued

Expenditure Verification Procedures: To validate the completeness and accuracy of disbursements, each check and transfer issued was reconciled to the bank statements.

NOTE F— DETERMINATION OF FINDINGS

Statement of Compliance: Our procedures were performed based on the selection described in Note E. Considering the applicable contract governing the use of the fund, we defined 13 key variables over the overall (unrestricted) sample to ensure coverage of all relevant aspects of procurement and budget execution.

No.	Compliance issue/ reason why the expense is not eligible	Number of findings	Amount in Eur\$
1	Documentation is missing/inadequate	-	-
2	All documentation is signed	-	-
3	The contracting procedure applied is incorrect	-	-
4	There is evidence of bidders for purchases	-	-
5	Expenses outside the contractual period are included	-	-
6	Expenses include ITBIS/ other taxes	-	-
7	All purchases include tax receipts	-	-
8	The exchange rate used is incorrect	-	-
9	The budget has been exceeded	-	-
10	Non-project expenses are included	-	-
11	Fraud and irregularities	-	-
12	Undeclared/unreported income	-	-
13	Other financial incidents: a) Withholdings not made	-	-
Total, of the financial findings		-	-

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

NOTES TO THE ACCOUNTABILITY STATEMENT-- CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

For the period from January 1 to December 31, 2025

NOTE F— DETERMINATION OF FINDINGS— Continued

Based on our review of the documentation provided, we noted the following matters:

1) Although several budget line items presented over-execution (see attached execution matrix), this does not constitute a finding, as the variations identified do not exceed 2% of total reported expenditures.

Accordingly, the deviation observed is considered immaterial and remains within acceptable budget execution thresholds.

DocuSigned by:
Pablo Abraham Peña
A63157C095C5424...



GARCIA CANDELIER & ASOC. SRL.

A u d i t o r e s - C o n s u l t o r e s - C o n t a d o r e s

RNC: 1-30-25052-9

Calle Santa Rosa esquina Luis F. Thomen, El Millón, Santo Domingo, D. N.

Tel. 809-732-3805, Correos electrónicos info@garciacandelier.com, garciacandelier@gmail.com.

Independent Auditors' Report on Financial Accounting Clauses

Board of Directors

PARTICIPACION CIUDADANA

Santo Domingo, Dominican Republic

We have examined the Fund's Statement of Accountability for the year ended December 31, 2025, for the project **Transparency and Accountability in Climate Governance in the Dominican Republic**, implemented by Citizen Participation and have issued our report dated March 28, 2026.

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the applicable audit policy requirements for grant agreement audits. These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the Project Coordination Unit has complied with all contractual provisions and applicable laws and regulations. An audit includes examining, on a test basis, evidence supporting compliance. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, for the year ended December 31, 2025, the Project Implementation Unit of the **Transparency and Accountability in Climate Governance in the Dominican Republic** project, implemented by **Citizen Participation**, has complied, in all material respects, with all financial and accounting provisions of the project and with applicable laws and regulations.

This report is intended solely for the information and use of **Citizen Participation and Transparency International** and should not be used for any other purpose.

Garcia Candelier & Asoc.
Authorized Public Accountants
Registration I. C. P. A. R. D. Núm. 303

Santo Domingo, D.N., Dominican Republic,
March 28, 2026



DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

ACCOUNTING AND FINANCIAL CLAUSES

PARTICIPACION CIUDADANA**Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)**

The Implementation Agreement for the closing period establishes, among other clauses:

2. Obligations of the Parties	Accordance		
	Yes	No	Note
2.1 Although the contract is signed by Citizen Participation, the funds for the Project are provided by Transparency International (hereinafter referred to as 'TI')."	√		
2.3 The responsibility for the financial management of the Grant rests solely with the Partner (Citizen Participation).	√		
2.4 The Partner shall implement the terms and activities set forth in Annex I with the care, diligence, efficiency, transparency, and timeliness expected of a prudent businessperson, and in accordance with this Grant Agreement.	√		
4. General Conditions			
4.1 Citizen Participation shall use the funds exclusively for activities carried out during the implementation period from January 1 to December 31, 2025.	√		
4.2 Citizen Participation shall ensure the efficient use of resources and avoid duplication with other sources of organizational support.	√		
4.3 If Citizen Participation the funds disbursed by Transparency International in a manner inconsistent with this Agreement, TI may request reimbursement of such funds, including any interest accrued as of the date of repayment.	√		

DocuSigned by:

 A63157C095C5424...

ACCOUNTING AND FINANCIAL CLAUSES--CONTINUED

PARTICIPACION CIUDADANA**Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)**

5. Disbursements	Accordance		
	Yes	No	Note
5.1 The Project budget is denominated in EUR, and the Partner is responsible for managing any foreign exchange risk arising from the conversion of funds into the Project's local currency. The Partner shall provide evidence of the exchange rate applied at the time the funds were converted.	√		
5.2 Amounts transferred under this Grant Agreement shall be recorded as advances in the books of Transparency International and shall remain outstanding until they are cleared upon receipt and acceptance by TI of the final narrative and financial report.	√		
6. Contracts and Procurement			
6.1 The Partner's procurement guidelines shall be in line with generally accepted good procurement practices and shall adhere to the principles of openness, transparency, fairness, non-discrimination, proportionality, accountability, and value for money.	√		
6.2 At the request of Transparency International, the Partner shall provide, without undue delay, all information required, including its procurement guidelines, relevant documentation on decisions and actions, as well as details and copies of contracts awarded. TI may, at any time, carry out special audits of procurement processes undertaken in connection with this Grant Agreement.	√		
6.3 TI may conduct inspections or audits of Participación Ciudadana's contracts and procurement policies and procedures, and the Partner undertakes to provide all required documentation in this regard.	√		
7. Reporting and Inspection Rights			
7.1 The Partner shall promptly notify Transparency International in writing of any changes, including material changes to the planned project activities, or if any irregularities in the management of funds are anticipated or have occurred.	√		

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

ACCOUNTING AND FINANCIAL CLAUSES--CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

7. Reporting and Inspection Rights--Continued	Accordance		
	Yes	No	Note
7.2 The Partner shall maintain a record of all expenditures incurred under this Grant Agreement and shall provide Transparency International and TI-S with a financial and narrative report no later than July 31, 2025, covering the six-month period from January 1, 2025 to June 30, 2025. The Partner shall also provide an implementation narrative report covering the entire period of 2023, 2024, and 2025 no later than January 14, 2026, and, finally, a final project audit report covering the period from January 1, 2025 to December 31, 2025 no later than January 31, 2026.	√		
7.3 The Partner shall provide Transparency International with a copy of its annual audited financial statements, audited by an independent firm of professional auditors. These shall include a management representation confirming the existence and effective operation of procedures and controls designed to mitigate the key risks to which the Partner is exposed in the management of its funds, including funds received under this Grant Agreement.	√		
8. Financial Management			
8.2 The Project's accounting and financial information shall be readily verifiable on an ongoing basis throughout the term of the Agreement. Citizen Participation shall be responsible for maintaining accounting records and ensuring that all expenditures are supported by appropriate documentation, including receipts and other supporting evidence. All records shall be retained for a period of seven years. Participación Ciudadana shall comply with applicable national accounting standards and tax regulations.	√		
11. Visibility			
11.1 At the request of Transparency International, the Partner shall, when referring to activities funded in whole or in part under this Grant Agreement, acknowledge and make publicly known that such activities are financed by TI donors.	√		

DocuSigned by:

 A63157C095C5424...

ACCOUNTING AND FINANCIAL CLAUSES--CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

12. Responsibilities	Accordance		
	Yes	No	Note
12.1 The Partner shall be liable for any damage or loss caused by itself or by any third party contracted by it in the performance of its obligations under this Grant Agreement.	√		
12.1.1 TI shall not accept any claims for compensation or for any increase in payment in connection with such damages or losses.	√		
12.2 The Partner shall ensure that any agreement entered into with a third party includes a clause providing that any limitation or exclusion of liability in favor of the Partner shall equally apply to limit or exclude the liability of Transparency International.	√		
12.3 The Partner shall indemnify and hold Transparency International harmless from and against any claims, costs, or expenses (including, but not limited to, direct and indirect damages and reasonable attorneys' fees) incurred by TI arising out of or in connection with (alleged) injury to persons, damage to property, or any financial loss.	√		
13. Termination and Suspension			
13.1 The Parties shall be entitled to terminate this Grant Agreement for cause with immediate effect. Such cause shall include, but not be limited to: a) Any breach of a provision of this Grant Agreement, including its Annexes, in particular Annex III, which remains unremedied within 15 (fifteen) days following written notice thereof. b) Serious financial difficulties of the Partner (including, for example, a progressive inability to generate sufficient income or revenue to meet its financial obligations) that may result in the commencement of insolvency proceedings in the near future.	√		
13.2 TI reserves the right to suspend or cancel any disbursement, or to request full or partial reimbursement, if, in TI's sole discretion, it is determined that the Grant has been improperly used.	√		
13.3 If actual expenditures are lower than budgeted upon completion of the Project activities, the corresponding amounts shall be reimbursed to Transparency International within 30 (thirty) days.	N/A		

DocuSigned by:

 A63157C095C5424...

ACCOUNTING AND FINANCIAL CLAUSES--CONTINUED

PARTICIPACION CIUDADANA

Transparency and Accountability in Climate Governance in the Dominican Republic (G230135)

14. Resolution and Dispute	Accordance		
	Yes	No	Note
14 .1 Citizen Participation agrees to cooperate in preventing any acts of corruption or irregularities in the implementation of the Project, including, but not limited to, the detection of and response to such acts. It shall also take into account corruption risks and implement appropriate preventive measures in the planning and execution of the Project where a significant corruption risk or act is identified.”	√		
14.2 The Parties agree to investigate and, where appropriate, take legal action against any person suspected of corruption or any other irregularity. In the event of any indication of corruption or irregularity within the organization, Citizen Participation hall promptly submit to Transparency International a written report detailing the situation and the planned course of action.	√		

DocuSigned by:

 A63157C095C5424...



GARCIA CANDELIER & ASOC. SRL.

A u d i t o r e s - C o n s u l t o r e s - C o n t a d o r e s

RNC: 1-30-25052-9

Calle Santa Rosa esquina Luis F. Thomen, El Millón, Santo Domingo, D. N.

Tel. 809-732-3805, Correos electrónicos info@garciacandelier.com, garciacandelier@gmail.com.

Independent Auditors' Report on the Project's Accounting and Financial Internal Control System

Board of Directors

PARTICIPACION CIUDADANA

Santo Domingo, Dominican Republic

We have examined the Fund's Statement of Accountability for the year ended December 31, 2025, for the project 'Transparency and Accountability in Climate Governance in the Dominican Republic', implemented by Citizen Participation, and have issued our report dated March 28, 2026.

We conducted our audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), and the applicable audit policy requirements for the **Transparency and Accountability in Climate Governance in the Dominican Republic** project. These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

Management of ***PARTICIPACION CIUDADANA***, in its capacity as the implementing entity of the **Transparency and Accountability in Climate Governance in the Dominican Republic** project, is responsible for establishing and maintaining an effective system of internal control. In fulfilling this responsibility, management is required to make judgments and estimates to assess the expected benefits and related costs of internal control policies and procedures.

The objective of a system of internal control is to provide reasonable, but not absolute, assurance to management that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and the terms of the agreement, and that they are properly recorded to permit the preparation of the Fund's Statement of Accountability.

Because of the inherent limitations of any system of internal control, errors or irregularities may occur and not be detected. In addition, projections of any evaluation of the structure to future periods are subject to the risk that procedures may become inadequate due to changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the Fund's Statement of Accountability, we obtained an understanding of the internal control system in place for the period from January 1 to December 31, 2025. We obtained an understanding of the design of relevant policies and procedures and whether they have been implemented, and we assessed control risk in order to design audit procedures appropriate in the circumstances for the purpose of expressing our opinion on the Fund's Statement of Accountability, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express such an opinion.

Our examination of the internal control system does not necessarily disclose all matters that may be considered significant deficiencies and, therefore, does not necessarily identify all reportable conditions that may be regarded as significant deficiencies in accordance with the above definition.

We do not express an opinion on matters related to internal control that do not constitute material weaknesses in accordance with the above definition.

This report is intended solely for the information and use of **Citizen Participation and Transparency International** and should not be used for any other purpose.

García Candelier & Asoc.
Authorized Public Accountants
Registration I. C. P. A. R. D. Núm. 303

Santo Domingo, D.N., Dominican Republic,
March 28, 2026

DocuSigned by:
Pablo Abraham Peña
A63157C095C5424...



WSF - Strengthening Integrity and Inclusiveness in Climate Governance

Chapter Name:
Start date:
End date:
TI-S Contract №:

Transparency International Dominican Republic
1/1/2025
31/12/2025

- Please do not try to amend them, indicate any budget movements by leaving a comment against the relevant cell

Budget summary (in EUR)

Budget line	Budget line description	Category	Type of units	Number of units	Unit Cost	Budget	Post-KickOff Phase		Total	Balance	% utilization
							Report 1 Actuals	January 2025- December 2025			
A1.1	Project Coordinator 100%	Personnel Expenses	Months	12.00	1917.78	23,013.36	21,219.08	21,219.08	1,794.28	92%	
A1.2	Communications Manager 100%	Personnel Expenses	Months	12.00	1198.61	14,383.32	13,261.93	13,261.93	1,121.39	92%	
A1.3	Executive Management 28%	Personnel Expenses	Months	3.36	2397.23	8,054.69	7,426.72	7,426.72	627.97	92%	
A1.4	General Accountant 27%	Personnel Expenses	Months	3.24	1678.06	5,436.91	6,038.33	6,038.33	- 601.42	111%	
A1.5	Program Monitoring - MEL focusing on GESI 55%	Personnel Expenses	Months	6.05	1757.97	10,635.72	9,714.00	9,714.00	921.72	91%	
A1.6	Social Security benefits AFP-ARS-SRL, Royalty and Unemployment 100%	Personnel Expenses	Months	12.00	1869.09	22,429.08	23,275.08	23,275.08	- 846.00	104%	
C1.1	Event	Project Expenses	per event	1.00	19551.78	19,551.78	17,433.60	17,433.60	2,118.18	89%	
C1.2	Consultancy	Project Expenses	per event	1.00	19114.53	19,114.53	16,743.93	16,743.93	2,370.60	88%	
C1.3	Advocacy	Project Expenses	per event	1.00	2512.48	2,512.48	2,592.05	2,592.05	- 79.57	103%	
C1.4	Travel and Accomodation	Project Expenses	per trip	12.00	270.62	3,247.44	2,500.55	2,500.55	746.89	77%	
C1.5	Telephone communication	Project Expenses	Month	12.00	55.94	671.28	1,525.19	1,525.19	- 853.91	227%	
C1.6	Vehicle maintenance	Project Expenses	Month	1.00	559.35	559.35	1,158.69	1,158.69	- 599.34	207%	
C1.7	Office maintenance	Project Expenses	Month	1.00	708.59	708.59	421.25	421.25	287.34	59%	
C1.8	Local audit 2025	Project Expenses	per audit	1.00	2531.57	2,531.57	2,540.97	2,540.97	- 9.40	100%	
C1.9	Local audit 2023-2024	Project Expenses	per audit	1.00	3196.30	3,196.30	2,421.64	2,421.64	774.66	76%	
C1.10	Translation	Project Expenses	Unit	1.00	799.08	799.08	-	-	799.08	0%	
C1.11	Bank Charges	Project Expenses	Month	12.00	47.94	575.28	644.46	644.46	- 69.18	112%	
Z1	Indirect Costs @ 10% Flat Rate	Indirect Costs	N/A	1	13,742.08	13,742.08	12,173.05	12,173.05	1,569.03	89%	
TOTAL						151,162.85	141,090.52	141,090.52	10,072.33	93%	

Cashflow

Expenses Summary

DocuSigned by:
Pablo Abraham Peña
A63157C095C5424...

Instalment	Date Received	Euro Value	Local Currency Received	Real FX rate	FX Rate Calculation	Cash Utilisation rate %	Cash Balance	ACTUAL RATE TO BE MONTHLY BOOKED ACCORDING TO FUNDING RECEIVED		
								Low	High	Rate
1	12/03/2025	80,873.30	5,418,511.10	67.00	67.00	100%	-	-	5,418,511	67.000
2	31/10/2025	75,665.16	5,485,724.00	72.50	72.50	100%	-	5,418,511	10,904,235	72.500
3					0	-	-	10,904,235	10,904,235	-
4					0	-	-	10,904,235	10,904,235	-
5					0	-	-	10,904,235	10,904,235	-
6					0	-	-	10,904,235	10,904,235	-

Total Advances sent

156,538.46 10,904,235.10

	FYB	Actual	Balance	Utilization
2023	87,000.00	46,380.36	40,619.64	53%
Y1 under-spend :	-40,619.64			
2024	191,237.80	133,495.26	57,742.55	70%
Y2 under-spend :	-57,742.55			
2025	151,162.85	141,090.52	10,072.33	93%
Y3 under-spend 2025				
2023, 2024 & 2025 Cumulative Total	331,038.46	320,966.13	108,434.52	97%

Balance payment

Total expenses	320,966.13
Advances sent	331,038.46

Balance payment	-	10,072.33
-----------------	---	-----------

If (+) TIS to send balance to Chapter, if (-) Chapter to refund TIS

Certification

I certify that all the amounts detailed above have been actually, properly and necessarily expended in accordance with the provisions of the Grant Agreement.

Name:

BELA NGASSAM PATRICK LAMBERT

Position:

ACCOUNTANT TL-C

Signature:

BNPL

Date:

18/11/2024

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

WSF - Strengthening Integrity and Inclusiveness in Climate Governance

Chapter Name: **Transparency International Dominican Republic**
 Start date: **1/1/2025**
 End date: **31/12/2025**
 TI-S Contract №: **0**

Direct costs **128,917.47**

Item Number (please write this number on the supporting document)	Budget line (please select from the cell drop list)	Report Number (please select from the cell drop list)	Date of transaction	Month of transaction	Recipient (name of employee, supplier or authorities in case of tax)	Description (Please insert comprehensive description of cost; including dates, names, etc. in ENGLISH)	Amount in local currency	FX rate	Euro amount
1	C1.5	1	1/5/2025	1/5/2025	Compañía Dominicana de telefono	Payment for phone service for the month of May 2025	8,545.43	67.000	127.54
2	C1.6	1	31/1/2025	1/1/2025	Banco de Ahorro y Credito Adopem	Payment for annual vehicle registration (marbete)	1,500.00	67.000	22.39
3	C1.2	1	25/2/2025	1/2/2025	RDECONSULTORES	Consulting service payment for the administration and support of technological infrastructure, for the month of February 2025	31,500.00	67.000	470.15
4	C1.2	1	29/1/2025	1/1/2025	RDECONSULTORES	Consulting service payment for the administration and support of technological infrastructure, for the month of January 2025	31,500.00	67.000	470.15
5	C1.3	1	17/1/2025	1/1/2025	Fatima Lorenzo	Payment for MailerLite and Envato Elements platforms for content creation within the framework of the project	19,625.76	67.000	292.92
6	C1.3	1	17/1/2025	1/1/2025	Fatima Lorenzo	Payment for the use of the Meta platform for publishing content related to the project's campaign	869.80	67.000	12.98
7	C1.1	1	15/1/2025	1/1/2025	La Estrella de Belen	Payment for expenses related to the purchase of corporate agendas/planners	1,870.00	67.000	27.91
8	C1.5	1	1/3/2025	1/3/2025	Compañía Dominicana de telefono	Payment for phone service for the month of March 2025	8,577.33	67.000	128.02
9	C1.3	1	13/3/2025	1/3/2025	Jonathan Rosario Jimenez	Payment for distribution services as part of the event announcing the launch of the Corruption Perception Index, held on March 1, 2025	3,000.00	67.000	44.78
10	C1.5	1	1/4/2025	1/4/2025	Compañía Dominicana de telefono	Payment for phone service for the month of April 2025	8,874.61	67.000	132.46
11	C1.3	1	3/3/2025	1/4/2025	Congregación de Hermanos de las Escuelas Cristianas	Payment of invoice for catering, audiovisual equipment, and internet services, as part of the launch of the Corruption Perception Index held on March 1, 2025	40,750.00	67.000	608.21
12	C1.3	1	12/4/2025	1/4/2025	Iris Diaz	Payment for the design and creation of the landing page to promote a legislative consensus on climate change and to collect digital signatures.	26,550.00	67.000	396.27

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

13	C1.1	1	4/4/2025	1/4/2025	Angie Porcella Catering SRL	Payment for refreshments provided during the National Council meeting for the dissemination of the Climate Change proposal	7,139.00	67.000	106.55
14	C1.2	1	23/4/2025	1/4/2025	SYSMART SRL	Payment for consultancy services related to the design and development of the online platform for the registration, monitoring, and evaluation of the project at the national level, within the framework of the Observatory for Climate Finance Transparency	105,000.00	67.000	1,567.16
15	C1.3	1	9/4/2025	1/4/2025	Fatima Lorenzo	Payment for the platform used to collect digital signatures through the landing page to promote a climate change law	1,259.37	67.000	18.80
16	C1.3	1	9/4/2025	1/4/2025	Fatima Lorenzo	Payment for the Jotform platform for the creation of registration forms within the framework of the project	16,884.63	67.000	252.01
17	C1.11	1	30/5/2025	1/5/2025	Banco BHD León	Bank charge for the month of May 2025	3,504.04	67.000	52.30
18	C1.5	1	1/1/2025	1/1/2025	Compañía Dominicana de telefono	Payment for phone service for the month of January 2025	8,260.00	67.000	123.28
19	C1.3	1	31/1/2025	1/1/2025	Maria Trinidad Taveras Ovalles	Payment for facilitation services of the workshop for the Oversight Committees held in the city of Santo Domingo on December 7, 2024	22,000.00	67.000	328.36
20	C1.5	1	1/2/2025	1/2/2025	Compañía Dominicana de telefono	Payment for phone service for the month of February 2025	6,703.20	67.000	100.05
21	C1.1	1	23/6/2025	1/6/2025	Candida Yadira Beltre Mendez	Payment corresponding to the purchase of notebooks and pens for the participants of the diploma course	1,509.96	67.000	22.54
22	C1.6	1	25/6/2025	1/6/2025	Grupo Runo SRL	Payment for engine maintenance and front suspension repair of the vehicle used for the project	52,097.00	67.000	777.57
23	C1.5	1	1/6/2025	1/6/2025	Compañía Dominicana de telefono	Payment for phone service for the month of June 2025	8,700.60	67.000	129.86
24	C1.2	1	18/6/2025	1/6/2025	JCF Consulting	Initial 30% payment corresponding to the consultancy for the development, socialization, and consensus-building of a draft climate change law in the Dominican Republic	90,000.00	67.000	1,343.28
25	C1.9	1	26/5/2025	1/5/2025	Campusano & Asociados	Consultancy payment for the project, period 2023–2024.	162,250.00	67.000	2,421.64
26	C1.3	1	12/6/2026	1/6/2025	Rosa Iris	Payment for transportation expenses to attend a meeting with Civil Society actors to advocate for Human Rights and Social Inclusion	457.97	67.000	6.84
27	C1.1	1	12/6/2026	1/6/2025	Rosa Iris	Payment for transportation to attend a meeting with the National Council on Climate Change and the Ministry of Environment	424.49	67.000	6.34

28	C1.11	1	30/6/2025	1/6/2025	Banco BHD León	Bank charge for the month of june 2025	2,609.67	67.000	38.95
29	C1.11	1	31/1/2025	1/1/2025	Banco BHD León	Bank charge for the month of january 2025	2,388.86	67.000	35.65
30	C1.11	1	28/2/2025	1/2/2025	Banco BHD León	Bank charge for the month of february 2025	3,141.51	67.000	46.89
31	C1.11	1	30/3/2025	1/3/2025	Banco BHD León	Bank charge for the month of march 2025	2,859.43	67.000	42.68
32	C1.11	1	30/4/2025	1/4/2025	Banco BHD León	Bank charge for the month of april 2025	4,050.21	67.000	60.45
33	A1.1	1	31/1/2025	1/1/2025	Rosa Iris Almonte	Salary payment as Project Coordinator for the month of January 2025	120,000.00	67.000	1,791.04
34	A1.4	1	31/1/2025	1/1/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of January 2025	26,680.50	67.000	398.22
35	A1.3	1	31/1/2025	1/1/2025	Fatima Lorenzo	Salary payment as Executive Management for the month of January 2025	42,000.00	67.000	626.87
36	A1.2	1	31/1/2025	1/1/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of January 2025	65,000.00	67.000	970.15
37	A1.6	1	31/1/2025	1/1/2025	Tesoreria de la Seguridad Social	Social Security benefits AFP-ARS-SRL for the month of January 2025	37,921.14	67.000	565.99
38	A1.1	1	28/2/2025	1/2/2025	Rosa Iris Almonte	Salary payment as Project Coordinator for the month of February 2025	120,000.00	67.000	1,791.04
39	A1.4	1	28/2/2025	1/2/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of February 2025	26,680.50	67.000	398.22
40	A1.3	1	28/2/2025	1/2/2025	Fatima Lorenzo	Salary payment as Executive Management for the month of February 2025	42,000.00	67.000	626.87
41	A1.2	1	28/2/2025	1/2/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of February 2025	85,000.00	67.000	1,268.66
42	A1.5	1	28/2/2025	1/2/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of February 2025	60,000.00	67.000	895.52
43	A1.6	1	28/2/2025	1/2/2025	Tesoreria de la Seguridad Social	Social Security benefits AFP-ARS-SRL for the month of February 2025	50,242.29	67.000	749.88
44	A1.1	1	31/3/2025	1/3/2025	Rosa Iris Almonte	Salary payment as Project Coordinator for the month of March 2025	120,000.00	67.000	1,791.04
45	A1.4	1	31/3/2025	1/3/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of March 2025	26,680.50	67.000	398.22
46	A1.3	1	31/3/2025	1/3/2025	Fatima Lorenzo	Salary payment as Executive Management for the month of March 2025	42,000.00	67.000	626.87
47	A1.2	1	31/3/2025	1/3/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of March 2025	75,000.00	67.000	1,119.40
48	A1.5	1	31/3/2025	1/3/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of March 2025	60,000.00	67.000	895.52
49	A1.6	1	31/3/2025	1/3/2025	Tesoreria de la Seguridad Social	Social Security benefits AFP-ARS-SRL for the month of March 2025	51,547.85	67.000	769.37
50	A1.1	1	30/4/2025	1/4/2025	Rosa Iris Almonte	Salary payment as Project Coordinator for the month of April 2025	120,000.00	67.000	1,791.04
51	A1.4	1	30/4/2025	1/4/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of April 2025	26,680.50	67.000	398.22
52	A1.3	1	30/4/2025	1/4/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of April 2025	42,000.00	67.000	626.87

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

53	A1.2	1	30/4/2025	1/4/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of April 2025	75,000.00	67,000	1,119.40
54	A1.5	1	30/4/2025	1/4/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of April 2025	60,000.00	67,000	895.52
55	A1.6	1	30/4/2025	1/4/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of April 2025	49,124.44	67,000	733.20
56	A1.1	1	31/5/2025	1/5/2025	Rosa Iris Almonte	Salary payment as Project Coordinator for the month of May 2025	120,000.00	67,000	1,791.04
57	A1.4	1	31/5/2025	1/5/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of May 2025	46,680.50	67,000	696.72
58	A1.3	1	31/5/2025	1/5/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of May 2025	42,000.00	67,000	626.87
59	A1.2	1	31/5/2025	1/5/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of May 2025	75,000.00	67,000	1,119.40
60	A1.5	1	31/5/2025	1/5/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of May 2025	60,000.00	67,000	895.52
61	A1.6	1	31/5/2025	1/5/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of May 2025	51,962.44	67,000	775.56
62	A1.1	1	30/6/2025	1/6/2025	Rosa Iris Almonte	Salary payment as Project Coordinator for the month of June 2025	120,000.00	67,000	1,791.04
63	A1.4	1	30/6/2025	1/6/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of June 2025	36,680.50	67,000	547.47
64	A1.3	1	30/6/2025	1/6/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of June 2025	42,000.00	67,000	626.87
65	A1.2	1	30/6/2025	1/6/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of June 2025	75,000.00	67,000	1,119.40
66	A1.5	1	30/6/2025	1/6/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of June 2025	60,000.00	67,000	895.52
67	A1.6	1	30/6/2025	1/6/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of June 2025	50,543.44	67,000	754.38
68	C1.2	1	11/6/2025	1/6/2025	RDECONSULTORES	Consulting payment for administration and support of the technological infrastructure from April to December 2025	334,530.00	67,000	4,992.99
69	C1.2	1	27/3/2025	1/3/2025	RDECONSULTORES	Consulting service payment for the administration and support of technological infrastructure, for the month of March 2025	31,500.00	67,000	470.15
70	C1.6	1	5/3/2025	1/3/2025	Grupo Cometa	Payment for the purchase of a battery for the vehicle used in the project	18,534.99	67,000	276.64
71	C1.7	1	26/5/2025	1/3/2025	Victor Santana Hiraldo	Payment for office maintenance service of the accountant.	7,900.00	67,000	117.91
72	A1.6	1	19/5/2025	1/5/2025	Solanysis Florian Medina	Payment for covering the vacation period of Mrs. Alaiska Cuevas, Head of Communications	18,883.74	67,000	281.85
73	C1.2	1	30/6/2025	1/6/2025	SYSMART SRL	Payment of 30% corresponding to the design and development of an online platform for the registration, monitoring, and evaluation of the project at the national level, within the framework of the Climate Finance Transparency Observatory	105,000.00	67,000	1,567.16

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

74	C1.1	1	4/7/2025	1/7/2025	Candida Yadira Beltre Mendez	Payment for the purchase of plastic sheet protectors, within the framework of the climate governance diploma program, which began on July 6, 2025	590.00	67.000	8.81
75	C1.1	1	15/7/2025	1/7/2025	PA Catering SRL	I paid the invoice related to the excess, in the context of the opening of the Diplomacy on Climate Governance, held on July 6, 2025.	1,180.00	67.000	17.61
76	C1.1	1	16/7/2025	1/7/2025	Candida Yadira Beltre Mendez	I purchase 35 USB drives to record the materials for the participants, as part of the project diploma.	15,750.17	67.000	235.08
77	C1.1	1	15/7/2025	1/7/2025	PA Catering SRL	I pay for the catering service, in the context of the opening of the project's diploma, held on 07/06/2025	31,447.00	67.000	469.36
78	C1.5	1	1/7/2025	1/7/2025	Compañía Dominicana de telefono	Payment of the phone line 809-685-6200	9,220.29	67.000	137.62
79	C1.1	1	23/7/2025	23/7/2025	Rosa Iris	Payment to cover transportation for 35 people attending the diploma program within the framework of the project, to be held on July 6, 2025.	26,500.00	67.000	395.52
80	C1.2	1	17/7/2025	17/7/2025	Zobeyda Apolito	Payment for the domain of the platform transparenciaclimaticard.org.	1,347.33	67.000	20.11
81	C1.6	1	24/7/2025	24/7/2025	Manuel Emilio Ogando	Payment for air conditioning repair of the Chevrolet Traverse vehicle	5,500.00	67.000	82.09
82	C1.4	1	9/7/2025	9/7/2025	Manuel Emilio Ogando	Payment for vehicle fuel, within the framework of the implementation of the project's diploma course	2,000.00	67.000	29.85
83	C1.1	1	30/7/2025	30/7/2025	Julio Alberto Rijo Gonzalez	Payment for photography coverage service during the project's diploma course, held on 07/20/25	5,310.00	67.000	79.25
84	C1.2	1	24/7/2025	24/7/2025	Edward Radhames	Payment for hosting installation service to host the platform of the Observatory for Climate Transparency	11,494.97	67.000	171.57
85	C1.7	1	11/7/2025	11/7/2025	Victor Manuel Tejadados Matos	Payment for repair service of the air conditioning condenser located in the Projects Manager's office	8,960.00	67.000	133.73
86	C1.2	1	23/7/2025	23/7/2025	JCF Consulting	Second payment corresponding to 40% for the consultancy service for the development, socialization, and consensus-building of a draft Climate Change law in the Dominican Republic.	120,000.00	67.000	1,791.04
87	C1.7	1	24/7/2025	24/7/2025	Jairo Cordero	Payment for technical service and supply of parts for the repair of the institution's main entrance door	9,440.00	67.000	140.90
88	C1.1	1	7/7/2025	7/7/2025	Julio Alberto Gonzalez	Payment for photography service at the opening of the project's diploma program, held on July 6, 2025	5,310.00	67.000	79.25
89	A1.6	1	31/3/2025	31/3/2025	Fatima Lorenzo	Vacation payment from the employment benefits corresponding to the Executive Directorate	19,387.33	67.000	289.36
90	A1.6	1	11/7/2025	11/7/2025	Rosa Iris Almonte	Payment of labor benefits as Project Coordinator from October 2, 2023, to July 15, 2025	236,051.47	67.000	3,523.16
91	A1.1	1	31/7/2025	1/7/2025	Lizzy Solano	Salary payment as Project Coordinator for the month of July 2025	120,000.00	67.000	1,791.04
92	A1.4	1	31/7/2025	1/7/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of July 2025	36,680.50	67.000	547.47
93	A1.3	1	31/7/2025	1/7/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of July 2025	42,000.00	67.000	626.87
94	A1.2	1	31/7/2025	1/7/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of July 2025	75,000.00	67.000	1,119.40
95	A1.5	1	31/7/2025	1/7/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of July 2025	60,000.00	67.000	895.52
96	A1.6	1	31/7/2025	1/7/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of July 2025	131,706.67	67.000	1,965.77

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

97	C1.3	1	29/8/2025	29/8/2025	Alaiska Cuevas	Payment for the domain UNALEYPORELCLIMA, within the framework of the advocacy campaign that promotes a national climate strategy with a gender and broad social inclusion approach.	1,697.40	67.000	25.33
98	C1.4	1	29/8/2025	29/8/2025	Lizzy Solano	Taxi payment for a work meeting outside regular working hours with the former project coordinator, Rosa Iris Almonte, to review program details on July 23, 2025	823.59	67.000	12.29
99	C1.4	1	29/8/2025	29/8/2025	Jameily Paniagua	Reimbursement payment corresponding to courier service for communication sent to the Ministry of Finance, within the framework of the information request regarding the Climate Change project.	300.00	67.000	4.48
100	C1.1	1	29/8/2025	29/8/2025	Zobeyda Apolito	Payment for the purchase of a VPS server to host the observatory platform within the framework of the project	9,851.62	67.000	147.04
101	C1.4	1	25/8/2025	25/8/2025	Lizzy Solano	Payment for the transportation of materials on August 15 to San Cristóbal and on August 17, within the framework of the diploma course held on August 17 at UASD.	3,000.00	67.000	44.78
102	C1.3	1	25/8/2025	25/8/2025	Alaiska Cuevas	Payment for the CAPCUT video editing platform for the development of the project campaign	9,149.39	67.000	136.56
103	A1.6	1	31/8/2025	1/8/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of August 2025	50,543.44	67.000	754.38
104	A1.1	1	31/8/2025	1/8/2025	Lizzy Solano	Salary payment as Project Coordinator for the month of August 2025	120,000.00	67.000	1,791.04
105	A1.4	1	31/8/2025	1/8/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of August 2025	36,680.50	67.000	547.47
106	A1.3	1	31/8/2025	1/8/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of August 2025	42,000.00	67.000	626.87
107	A1.2	1	31/8/2025	1/8/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of August 2025	75,000.00	67.000	1,119.40
108	A1.5	1	31/8/2025	1/8/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of August 2025	60,000.00	67.000	895.52
109	C1.3	1	18/8/2025	18/8/2025	Julio Alberto Rijo Gonzalez	Payment for content recording for the GESI campaign, within the framework of the advocacy campaign that promotes a national climate strategy focused on gender and social inclusion	19,470.00	67.000	290.60
110	C1.2	1	13/8/2025	13/8/2025	Raylin Aquino Fernandez	Payment for the widget programming service that connects the landing page to the domain	29,972.00	67.000	447.34
111	C1.2	1	13/8/2025	13/8/2025	SYSMART SRL	"Final 40% payment for the design and development of the online platform for registration, monitoring, and evaluation of projects with climate financing at the national level	140,000.00	67.000	2,089.55
112	C1.5	1	1/8/2025	1/8/2025	Compañía Dominicana de telefono	Payment for the phone line 809-685-6200 for August	8,775.05	67.000	130.97
113	C1.1	1	8/8/2025	8/8/2025	Omega Tech S.A	Purchase of copier cartridges for the delivery of materials to be used within the framework of the project's diploma course	29,750.00	67.000	444.03
114	C1.1	1	21/8/2025	21/8/2025	Universidad Autonoma de Santo Domingo	"Payment corresponding to the Climate Governance diploma course, within the framework of the project implementation	400,000.00	67.000	5,970.15
115	C1.2	1	1/8/2025	1/8/2025	JCF Consulting	Final 30% payment for consultancy services for the drafting, socialization, and consensus-building of a climate change bill in the Dominican Republic	90,000.00	67.000	1,343.28
116	C1.4	1	22/8/2025	22/8/2025	Piero Gael Multiservice SRL	Payment for sending the invitation to the presentation and socialization of the Climate Change bill, held on 08/28/2025	3,068.00	67.000	45.79

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

117	C1.1	1	29/8/2025	29/8/2025	Junior Chamyk De León Feliz	Payment for social media content design for the GESI campaign, within the framework of the campaign that promotes a national climate strategy.	29,972.00	67.000	447.34
118	C1.4	1	26/8/2025	26/8/2025	Jose Sanchez	Reimbursement payment for fuel expenses to attend a follow-up meeting, within the framework of the diploma course currently being implemented in the project	1,500.00	67.000	22.39
119	C1.11	1	31/7/2025	31/7/2025	Banco BHD León	Bank charge corresponding to July 2025	2,600.51	67.000	38.81
120	C1.11	1	31/8/2025	31/8/2025	Banco BHD León	Bank charge corresponding to August 2026	2,974.48	67.000	44.40
121	C1.1	1	8/9/2025	8/9/2025	Travel Net, SRL	Purchase of a round-trip airline ticket to the city of Belém, Brazil, from November 8 to 16, 2025, to participate in the 30th Conference of the Parties to the United Nations Framework Convention on Climate Change.	83,997.00	69.659	1,205.84
122	C1.4	1	11/9/2025	11/9/2025	Lizzy Solano	Reimbursement payment for expenses incurred in round-trip transportation, within the framework of the project's diploma program, held on September 7, 2025.	3,000.00	69.659	43.07
123	C1.4	1	29/9/2025	29/9/2025	Lizzy Solano	Reimbursement payment corresponding to round-trip transportation expenses, within the framework of the visit to the facilities of the National Council for Climate Change and Carbon Market on September 17.	248.05	69.659	3.56
124	C1.4	1	25/9/2025	25/9/2025	Lizzy Solano	Reimbursement payment for transportation from San Cristóbal to Santo Domingo and back, within the framework of the project's diploma program held on September 14	3,000.00	69.659	43.07
125	C1.1	1	13/10/2025	13/10/2025	Congregación de Hermanos de las Escuelas Cristianas	Payment for catering services for 50 people and accommodation for 18 people, within the framework of the implementation and presentation event of the national climate strategy promotion campaign that prioritizes gender equality and broader social inclusion, held on October 11, 2025.	60,000.00	69.659	861.34
126	C1.4	1	13/10/2025	13/10/2025	Lizzy Solano	Transportation payment for participants of the campaign event to promote a national climate strategy that prioritizes gender equality and broader social inclusion, held on October 11, 2025.	45,000.00	69.659	646.01
127	C1.1	1	17/10/2025	17/10/2025	Zobeyda Apolito	I paid for accommodation for Lizzy Solano, who will attend the Coop. 30, held from November 9 to 16, 2025	127,212.83	69.659	1,826.24
128	C1.1	1	22/9/2025	22/9/2025	Francis Tipico y Gourmet SRL	Surplus payment, within the framework of the closing ceremony of the project diploma	14,219.00	69.659	204.12
129	C1.1	1	11/9/2025	11/9/2025	Francis Tipico y Gourmet SRL	Food payment, within the framework of the closing ceremony of the project diploma	181,956.00	69.659	2,612.11
130	C1.4	1	11/9/2025	11/6/2025	Marisol Marte	Transportation payment within the framework of participation and presentation and socialization of the climate change law proposal	3,500.00	69.659	50.25
131	C1.4	1	29/9/2025	29/9/2025	Zobeyda Apolito	Payment and reimbursement of transportation expenses within the framework of the closing ceremony and delivery of the certificate of the project diploma, held on September 14, 2024	119.79	69.659	1.72
132	C1.1	1	23/9/2025	23/9/2025	Lizzy Solano	Transportation payment for participants who will attend the final module and closing ceremony of the diploma course on September 14	28,600.00	69.659	410.57

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

133	C1.1	1	1/9/2025	1/9/2025	Negocios Dominicaly SRL	Refreshment payment within the framework of the socialization of the proposed climate change law, made on 08/28/25 in PC	11,918.00	69.659	171.09
134	C1.4	1	21/7/2025	21/7/2025	Alaiska Cuevas	Transportation payment for participants who attend the diploma course on 7/20/25 at the UASD	29,000.00	69.659	416.32
135	C1.4	1	20/10/2025	20/10/2025	Olga Georgina Carrasco Martinez	Transportation contribution within the framework of setting up the promotional campaign for a National Climate Strategy that prioritizes gender equality and broader social inclusion	10,000.00	69.659	143.56
136	C1.7	1	9/10/2025	9/10/2025	Victor Manuel Tejedadas Matos	Payment for air conditioner card cleaning service for the Executive Directorate	2,000.00	69.659	28.71
137	C1.5	1	1/10/2025	1/10/2025	Compañía Dominicana de telefono	Payment for the service of telephone line No. 809-685-6200 corresponding to the month of October 2025.	8,765.76	69.659	125.84
138	C1.4	1	21/11/2025	21/11/2025	Manuel Emilio Ogando	Payment of per diem for Ms. Lizzy Solano, who will participate in the Conference of the Parties (COP 30) of the United Nations Framework Convention on Climate Change, to be held from November 10 to November 21, 2025, in Belém, Brazil.	43,569.47	69.659	625.47
139	C1.1	1	30/11/2025	30/11/2025	Julio Rijo Gonzalez	Payment for photography and video coverage services carried out during the workshop on experience exchange on citizen oversight, held on November 23, 2025	9,440.00	69.659	135.52
140	C1.4	1	23/11/2025	23/11/2025	Lizzy Solano	Advance to cover transportation expenses for participants of the workshop on the exchange of experiences on citizen oversight and the analysis of corruption cases and Citizen Participation mechanisms, held on November 23, 2025.	16,700.00	69.659	239.74
141	C1.4	1	30/11/2025	30/11/2025	Lizzy Solano	Reimbursement payment corresponding to transportation expenses incurred in the framework of the workshop on the exchange of experiences on citizen oversight and the analysis of corruption cases and Citizen Participation mechanisms, held on November 23, 2025	2,134.40	69.659	30.64
142	C1.1	1	24/11/2025	24/11/2025	Congregación de Hermanos de las Escuelas Cristianas	Payment of invoice corresponding to catering services, use of the venue, and audiovisual equipment, within the framework of the workshop for the exchange of experiences on citizen oversight and the analysis of corruption cases and Citizen Participation mechanisms, held on November 23, 2025.	68,500.00	69.659	983.37
143	C1.5	1	1/12/2025	1/12/2025	Compañía Dominicana de telefono	Payment for service of line No. 809-685-6200.	9,134.49	69.659	131.13
144	A1.6	1	18/12/2025	18/12/2025	Jose Sanchez	Payment of labor benefits as Monitoring and Evaluation Officer of the project from February 1 to December 31, 2025.	32,731.85	69.659	469.89
145	A1.6	1	18/12/2025	18/12/2025	Johanna Cepeda	Payment of labor benefits as an accountant, within the framework of the project implementation from August 1, 2025 to December 31, 2025.	73,884.33	69.659	1,060.66

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

146	A1.6	1	18/12/2025	18/12/2025	Lizzy Solano	Payment of labor benefits as Project Coordinator from July 16 to December 31, 2025.	33,235.42	69.659	477.12
147	A1.6	1	18/12/2025	18/12/2025	Alaiska Cuevas	Payment of labor benefits as Communications Officer from August 1, 2024 to December 31, 2025.	84,796.92	69.659	1,217.32
148	A1.6	1	18/12/2025	18/12/2025	Zobeyda Apolito	Payment of labor benefits as Executive Director from April 1, 2025 to December 31, 2025.	22,912.30	69.659	328.92
149	A1.6	1	30/9/2025	1/9/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of September 2025	64,852.32	69.659	931.00
150	A1.1	1	30/9/2025	1/9/2025	Lizzy Solano	Salary payment as Project Coordinator for the month of September 2025	120,000.00	69.659	1,722.69
151	A1.4	1	30/9/2025	1/9/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of September 2025	36,680.50	69.659	526.58
152	A1.3	1	30/9/2025	1/9/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of September 2025	42,000.00	69.659	602.94
153	A1.2	1	30/9/2025	1/9/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of September 2025	75,000.00	69.659	1,076.68
154	A1.5	1	30/9/2025	1/9/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of September 2025	60,000.00	69.659	861.34
155	A1.6	1	31/10/2025	1/10/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of October 2025	61,847.41	69.659	887.87
156	A1.1	1	31/10/2025	1/10/2025	Lizzy Solano	Salary payment as Project Coordinator for the month of October 2025	120,000.00	69.659	1,722.69
157	A1.4	1	31/10/2025	1/10/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of October 2025	36,680.50	69.659	526.58
158	A1.3	1	31/10/2025	1/10/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of October 2025	42,000.00	69.659	602.94
159	A1.2	1	31/10/2025	1/10/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of October 2025	75,000.00	69.659	1,076.68
160	A1.5	1	31/10/2025	1/10/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of October 2025	60,000.00	69.659	861.34
161	C1.5	1	1/11/2025	1/11/2025	Compañía Dominicana de telefono	Payment for service of line No. 809-685-6200.	9,097.05	69.659	130.59
162	C1.1	1	21/11/2025	21/11/2025	Servicios Turisticos Anthony SRL	Payment for transportation services for Ms. Lizzy Solano from San Cristóbal to Punta Cana Airport on November 8, 2025, and return transportation from Las Américas International Airport to San Cristóbal on November 17, 2025.	20,000.00	69.659	287.11

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...

163	A1.6	1	30/11/2025	1/11/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of November 2025	50,653.44	69.659	727.17
164	A1.1	1	30/11/2025	1/11/2025	Lizzy Solano	Salary payment as Project Coordinator for the month of November 2025	120,000.00	69.659	1,722.69
165	A1.4	1	30/11/2025	1/11/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of November 2025	36,680.50	69.659	526.58
166	A1.3	1	30/11/2025	1/11/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of November 2025	42,000.00	69.659	602.94
167	A1.2	1	30/11/2025	1/11/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of November 2025	75,000.00	69.659	1,076.68
168	A1.5	1	30/11/2025	1/11/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of November 2025	60,000.00	69.659	861.34
169	A1.6	1	31/12/2025	1/12/2025	Tesoreria de la Seguridad Social	Social Security Social Security benefits AFP-ARS-SRL, Royalty and Unemployment for the month of December 2025	101,187.14	69.659	1,452.62
170	A1.1	1	31/12/2025	1/12/2025	Lizzy Solano	Salary payment as Project Coordinator for the month of December 2025	120,000.00	69.659	1,722.69
171	A1.4	1	31/12/2025	1/12/2025	Johanna Cepeda	Salary payment as Project Accountant for the month of December 2025	36,680.50	69.659	526.58
172	A1.3	1	31/12/2025	1/12/2025	Zobeyda Apolito	Salary payment as Executive Management for the month of December 2025	42,000.00	69.659	602.94
173	A1.2	1	31/12/2025	1/12/2025	Alaiska Cuevas	Salary payment as Communications Manager for the month of December 2025	75,000.00	69.659	1,076.68
174	A1.5	1	31/12/2025	1/12/2025	Jose Del Carmen Sanchez	Salary payment as Program Monitoring - MEL focusing on GESI for the month of December 2025	60,000.00	69.659	861.34
175	A1.6	1	31/12/2025	1/12/2025	Regalia Pascual	Christmas bonus corresponding by law for the employees of the project.	253,989.62	69.659	3,646.21
176	C1.11	1	30/9/2025	30/9/2025	Banco BHD León	Bank charge for September 2025	3,293.27	69.659	47.28
177	A1.6	1	27/3/2025	27/3/2025	Fatima Lorenzo	Payment of labor benefits as Executive Director within the framework of the implementation of the Climate Financial Governance Project, from June 1, 2024 to March 31, 2025	33,412.30	69.659	479.66
178	C1.11	1	31/10/2025	31/10/2025	Banco BHD León	Bank charge for October 2025	3,131.63	69.659	44.96
179	C1.11	1	30/11/2025	30/11/2025	Banco BHD León	Bank charge for November 2025	9,758.22	69.659	140.09
180	C1.11	1	31/12/2025	31/12/2025	Banco BHD León	Bank charge for December 2025	3,622.02	69.659	52.00
181	A1.6	1	31/12/2025	31/12/2025	Lizzy Solano	Payment of vacation leave as Project Coordinator from July 16 to December 31, 2025.	30,214.02	69.659	433.74
182	C1.4	1	24/11/2025	24/11/2025	Cesar Augusto Holguin	Travel insurance expenses incurred for Ms. Lizzy Solano, who participated in the Conference of the Parties (COP30) held in Belém.	2,795.81	69.659	40.14
183	C1.3	1	30/1/2025	30/1/2025	Fatima Lorenzo	Payment for the HOSTINGER platform within the framework of the project's "Transparencia Ya" campaign.	12,426.49	69.659	178.39
184	C1.8	1	13/2/2025	13/2/2025	Garcia Candelier & Asociados	Professional fees for audit services for the 2025 period.	177,000.00	69.659	2,540.97
185	C1.1	1	15/9/2025	15/9/2025	Julio Arberto Rijo	Payment of invoice corresponding to the coverage of the diploma closing ceremony within the framework of the project	19,470.00	69.659	279.51
186	C1.4	1	7/4/2025	7/4/2025	Manuel Emilio Ogando	Fuel payment for meetings within the framework of the project related to the management of the diploma program	4,000.00	69.659	57.42
187	C1.5	1	1/9/2025	1/9/2025	Compañía Dominicana de telefono	Payment for service of line No. 809-685-6200.	8,904.45	69.659	127.83

8,760,132.71

128,917.47

DocuSigned by:

Pablo Abraham Peña

A63157C095C5424...