

# **Commonwealth of Dominica**

**AUDIT OF THE RESOURCES MANAGED**

**DURING THE PERIOD JULY 1, 2017 TO JUNE 30, 2018**

**BY THE COMMONWEALTH OF DOMINICA**

**UNDER THE DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**

**LOAN NUMBER IDA 54950, TF016912, TF 016955**

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COMMONWEALTH OF DOMINICA

## OFFICE OF THE DIRECTOR OF AUDIT

Tel: (767) 266 3304  
Fax: (767) 448 6834  
E-mail: [audit@dominica.gov.dm](mailto:audit@dominica.gov.dm)  
Website: [www.dominica.gov.dm](http://www.dominica.gov.dm)

Top Floor, Treasury Building  
Hillsborough Street  
Roseau  
Commonwealth of Dominica

*Ref:*

May 28, 2019

Mr. Collin Guiste  
Project Coordinator  
Project Coordination Unit  
Disaster Vulnerability Reduction Project  
38 Cork Street, First Floor  
Roseau  
Commonwealth of Dominica

Dear Mr. Guiste,

This report represents the results of a financial and compliance audit of the resources managed during the period July 1, 2017 to June 30, 2018 by the Project Co-ordination Unit under the Disaster Vulnerability Reduction Project (DVRP) financed by the World Bank Credit No. 5495 – DOM.

### BACKGROUND

#### Description of Entity

The Disaster Vulnerability Reduction Project (DVRP) is implemented by the Ministry of Health and the Environment, supported by a Project Co-ordination Unit (PCU) with oversight from the Ministry of Finance. The Government of the Commonwealth of Dominica is implementing the DVRP to reduce the vulnerability to natural hazards and the adverse impacts of climate change in Dominica and build resilience to adapt to such impacts.

The project consists of four components:-

- (i) Prevention and Adaptation Investments
- (ii) Capacity Building and Data Development, Hazard Risk Management and Evaluation
- (iii) Natural Disaster Response Investments; and
- (iv) Project Management and Implementation Support.

The Project is expected to be implemented over a six (6) year period.

US\$39.5 million has been allocated to the DVRP through financing from a blend of grant and high concessionary loan funding from the World Bank under the international Development Association (IDA) and the Pilot Programme for Climate Change Resilience (PPCR under the Strategic Climate Fund (SCF) and counterpart support from the Government of the Commonwealth of Dominica.

The total project cost is US\$39.5 million and is summarized as follows:-

<b>Project Cost By Component and/or Activity</b>	<b>Government Financed US \$million</b>	<b>World Bank Financed US \$million</b>	<b>Total US \$million</b>
1. Prevention and Adaption Investments	0.00	29.125	29.125
2. Capacity Building and Data Development, Hazard Risk Management and Evaluation	0.375	7.00	7.373
3. Natural Disaster Response Investments	0.00	1.00	1.00
4. Project Management and Implementation Support	0.00	2.00	2.00
<b>Total Project Cost</b>	<b>0.375</b>	<b>39.125</b>	<b>39.50</b>

### **Project Objectives**

The objective of the project is to reduce vulnerability to natural hazards and climate change impacts in Dominica through investment in resilient infrastructure and improved hazard data collection and monitoring systems. The Project consists of the following components:-

#### **Component 1: Prevention and Adaptation Investments**

This component will include carrying out of selected infrastructure investments, including: (a) construction of water storage and distribution infrastructure; (b) slope stabilization; (c) rehabilitation of transportation infrastructure; and (d) improvement of drainage in selected areas all through the provision of works, technical advisory services, operating costs and acquisition of goods.

#### **Component 2: Capacity Building and Data Development, Hazard Risk Management and Evaluation**

This component will deal with building the capacity for analysis and assessment of risks from natural hazards and climate change, including integration of such analysis into policy and

decision making process for the development of investments, and developing data collection systems including:

- (a) Creation of high resolution digital topographic and bathymetric model for Dominica;
- (b) Creation of a high resolution soil survey map;
- (c) Design and deployment of robust hydromet network; and
- (d) Development of district and community level climate adaption plans, all through the provision of technical advisory services and training, and acquisition of goods.

### **Component 3: Natural Disaster Response Investments**

The objective of this component is the carrying out of Emergency Recovery and Reconstruction under an agreed action plan of activities designed as a mechanism to implement Dominica's response to an emergency; namely Contingency Emergency Response Component (CERC).

### **Component 4: Project Management and Implementation Support**

The objective of this component is the strengthening of the institutional capacity for Project Management, including:

- (a) Strengthening the capacity and staffing of the PCU;
- (b) Preparation of investment designs and tender documents;
- (c) Preparation of Project reports;
- (d) Processing of contracts and tender evaluation;
- (e) Co-ordination of participating line ministries;
- (f) Supervision of the quality of works;
- (g) Provision of training of staff of the PCU in Project Management and Implementation Support;
- (h) Monitoring and evaluation of the Project progress and results; and
- (i) Carrying out related activities on Project Management and Implementation.

### **Audit Objective and Scope**

We performed a financial and compliance audit of the Resources managed during the period July 1, 2017 to June 30, 2018 by the Commonwealth of Dominica under the Dominica Disaster Vulnerability Reduction Project. Loan Number IDA 54950, TF 016912, TF 016955.

The objectives of the audit were to:

- issue an opinion on whether the Project financial statements presents fairly, in all material respects, the funds received and disbursements made during the year audited, as well as the cumulative investments at the end of the year, in accordance with International Accounting Standards issued by IASC and in accordance with the respective agreements with the Bank;
- issue an opinion as to whether the supplementary financial information for the project is fairly presented, in all material respects.

- issue a report with respect to the adequacy of the internal control structure of the implementing institution in regard to the project and to the contribution of counterpart funds for the project.
- issue an opinion with respect to the PCU's compliance with the terms of the financing agreement and applicable laws and regulations (with regard to the financial aspects).
- issue an opinion as to: (a) whether the expenditures included in the statement of requests for reimbursement (IFRs) are eligible, and if the information presented in the IFRs is reasonably dependable; (b) whether the accounting and the internal control procedures used for the preparation of the IFRs are adequate; and whether credit funds have been used only for project purposes, in accordance with the requirements established in the corresponding agreements with the international organizations.
- issue an opinion as to whether the Statement of the Designated Account, if applicable, used for managing the funds provided by the bank presents fairly the availability of funds at the end of the period audited, as well as the transactions made during the same period, in accordance with the provisions for the use of the funds established in the corresponding agreements with the bank.

Our audit was performed in accordance with International Standards on Auditing and the following World Bank's publications: Guidelines Annual Financial Reporting and Auditing for World Bank – Financial Activities, Terms of Reference for Audits of Projects, World Bank – Financed, Disbursement Letter and supporting annexes, Financial Monitoring Reports. We also reviewed the DVRP Operations Manual. Accordingly, our audit included such tests of the accounting records as we considered necessary in the circumstances.

The scope of our work consisted of the following:-

- To establish whether all project funds were used for the purposes provided and in accordance with the conditions of the relevant financing agreements
- To determine whether counterpart funds were provided in accordance with the relevant financing agreements
- To determine whether goods and services financed were procured in accordance with the relevant financing agreements
- To review implementing entities system of recording and accounting for all project ventures including expenditures reported via Source and Uses of Funds, Funds by Disbursement Category or Special Accounts and to determine whether clear linkages exist between the books of account and the reports presented to the Bank
- To establish whether Special Accounts are being maintained in accordance with the provisions of the relevant financing agreements.

- Review of project records
- Review of salary changes
- Review and testing of internal controls over project receipts and disbursements
- Review of Project Management Report and project reporting procedures.

## **RESULTS OF AUDIT**

### **Project Financial Statements**

We were able to test the validity of evidential matter related to Project Sources and Uses of Funds, Use of Funds by Disbursement Categories – Amounts in US Dollars, Designated Account Reconciliation and Statements. Cash Forecast Statements, Committed Funds Statements and Procurement Contract Monitoring Reports through examination, observation and inspection. We were provided with payment vouchers, original documentation, project reports and correspondence to support project disbursements which we reviewed. We were also able to determine the eligibility of costs charged to the project by the application of appropriate auditing procedures.

We expressed our opinion on the Project Financial Statements for the period July 1, 2017 to June 30, 2018.

### **Internal Control Structure**

We reviewed and evaluated the internal control structure of the unit as required by International Standards on Auditing and World Bank's guidelines in order to obtain a sufficient understanding of the design of relevant control policies and procedures and whether those policies and procedures have been placed in operation.

Our review of the internal control structure was made for the purpose of determining the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Project's financial statements.

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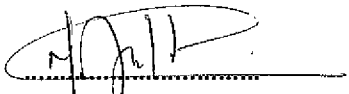
### **Compliance with Agreement Terms and Applicable Laws and Regulations**

The results of our examination indicated that the tested items were generally in compliance with agreement terms and applicable laws and regulations.

In respect of untested items, we report that nothing caught our attention as a result of specified audit procedures that caused us to believe such items were not in compliance with agreement terms and applicable laws and regulations.

We thank you and the staff of the Project Coordination Unit for the invaluable assistance rendered to us during the course of the audit.

Yours faithfully



**DIRECTOR OF AUDIT**



May 28, 2019

Mr. Collin Guiste  
Project Co-ordinator  
Project Co-ordination Unit  
Disaster Vulnerability Reduction Project  
38 Cork Street, First Floor  
Roseau  
Commonwealth of Dominica

Dear Mr. Guiste,

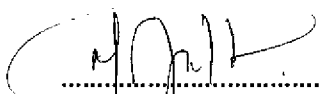
**AUDITOR'S REPORT ON THE PROJECT FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the resources managed during the period July 1, 2017 to June 30, 2018 by the Commonwealth of Dominica under the Dominica Disaster Vulnerability Reduction Project, Loan IDA54950 TF016912, TF016955. Our audit did not include the Post Maria Agricultural Emergency Response Grant which was audited by Moreau and Co, who issued a qualified opinion. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with World Bank guidelines and International Standards on Auditing. Those World Bank guidelines and standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, except for the Post Maria Agricultural Emergency Response Grant financial statements referred to above, the financial statements give a true and fair view of the Sources and Uses of Funds of Resources managed by the Project Co-ordinating Unit (PCU) under the Dominica Disaster Vulnerability Reduction project for the period July 1, 2017 to June 30, 2018 in accordance with World Bank guidelines and International Standards on Auditing.

With respect to expenditures included in the quarterly Project Management Reports/IFRs appropriate supporting documentation has been maintained and such expenditures are eligible under World Bank Credit No. 5495 – DOM.

  
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**DIRECTOR OF AUDIT**

May 28, 2019

Mr. Collin Guiste  
Project Co-ordinator  
Project Co-ordination Unit  
Disaster Vulnerability Reduction Project  
38 Cork Street, First Floor  
Roseau  
Commonwealth of Dominica

Dear Mr. Guiste,

**AUDITOR'S REPORT ON COMPLIANCE**

We have audited the accompanying financial statements of the resources managed during the period July 1, 2017 to June 30, 2018 by the Commonwealth of Dominica under the Dominica Disaster Vulnerability Reduction Project, Loan IDA54950 TF016912, TF016955. Our audit did not include the Post Maria Agricultural Emergency Response Grant which was audited by Moreau and Co, who issued a qualified opinion.

We conducted our audit in accordance with World Bank guidelines and International Standards on Auditing. Those World Bank guidelines and standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with agreement terms, laws and regulations applicable to the Dominica Vulnerability Reduction Project, is the responsibility of the Project Co-ordinating Unit (PCU). As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests on Project Co-ordinating Unit/Dominica Vulnerability Reduction project compliance with certain provisions or agreement terms and applicable laws and regulations.

In our opinion, except for the Post Maria Agricultural Emergency Response Grant financial statements referred to above, the Project Co-ordinating Unit/Dominica Vulnerability Reduction Project was in all material respects in compliance with the provisions referred to in the preceding paragraph for the period July 1, 2017 to June 30, 2018.

  
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DIRECTOR OF AUDIT

May 28, 2019

Mr. Collin Guiste  
Project Co-ordinator  
Project Co-ordination Unit  
Disaster Vulnerability Reduction Project  
38 Cork Street, First Floor  
Roseau  
Commonwealth of Dominica

Dear Mr. Guiste,

### **AUDITOR'S REPORT ON INTERNAL CONTROLS**

We have audited the accompanying financial statements of the resources managed during the period July 1, 2017 to June 30, 2018 by the Commonwealth of Dominica under the Dominica Disaster Vulnerability Reduction Project, Loan IDA54950 TF016912, TF016955. Our audit did not include the financial statements for the Post Maria Agricultural Emergency Response Grant.

We conducted our audit in accordance with World Bank guidelines and International Standards on Auditing. The World Bank guidelines and standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

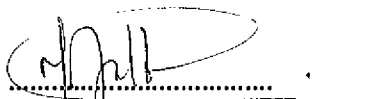
In planning and performing our audit of the financial statements of the Resources Managed by the Project Co-ordinating Unit under the Dominica Disaster Vulnerability Reduction Project, we considered the internal control structure related to the World Bank financed program in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Project Co-ordinating Unit is responsible for establishing and maintaining an internal structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management's authorization and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the Project financial statements in conformity with the financial reporting provisions. Because of inherent

limitations in an internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future years is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the International Standards of Supreme Audit Institutions. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the project financial statements may occur and not be detected within a timely year by employees in the normal course of performing their assigned functions. The audit did not find any matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.



DIRECTOR OF AUDIT

May 28, 2019

Mr. Collin Guiste  
Project Co-ordinator  
Project Co-ordination Unit  
Disaster Vulnerability Reduction Project  
38 Cork Street, First Floor  
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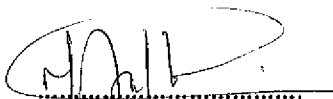
Dear Mr. Guiste,

**AUDITOR'S REPORT ON THE DESIGNATED ACCOUNT STATEMENT**

We have audited the accompanying financial statements of the resources managed during the period July 1, 2017 to June 30, 2018 by the Commonwealth of Dominica under the Dominica Disaster Vulnerability Reduction Project, Loan IDA54950 TF016912, TF016955. Our audit did not include the financial statements for the Post Maria Agricultural Emergency Response Grant. Our responsibility is to express an opinion on the financial statements of the Designated Account based on our audit.

We conducted our audit in accordance with World Bank guidelines and International Standards on Auditing. Those World Bank guidelines and standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, except for the Post Maria Agricultural Emergency Response Grant financial statements, the Designated Account Statement referred to above gives a true and fair view of the financial position of the Designated Account of the Resources managed by the Project Co-ordinating Unit (PCU) under the Dominica Vulnerability Reduction Project for the period July 1, 2017 to June 30, 2018 in accordance with World Bank guidelines and International Accounting Standards.

  
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**DIRECTOR OF AUDIT**

**GOVERNMENT OF DOMINICA**  
**DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018**

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**IFR 2 - USE OF FUNDS BY DISBURSEMENT CATEGORIES - AMOUNTS IN US\$**  
**(IDA and TFs-FINANCED)**  
For the Period July 1 to September 30, 2017

<b>IDA 54950</b>						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	92,711.87	644,939.55	251,604.02	393,335.53	Last quarter and Current period expenses to be documented.	16,000,000.00
<b>Category 3</b> Goods, Works, Non Consulting Services, Consultants' Services, Emergency Recovery and Reconstruction Subprojects under Part C of the project	-	981,201.96	434,543.10	546,658.86		1,000,000.00
<b>Grand Total</b>	<b>92,711.87</b>	<b>1,626,141.51</b>	<b>686,147.12</b>	<b>939,994.39</b>		<b>17,000,000.00</b>

<b>TF 16912</b>						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	52,048.77	362,071.34	141,251.40	220,819.94	Current period expenses to be documented	9,000,000.00
<b>Grand Total</b>	<b>52,048.77</b>	<b>362,071.34</b>	<b>141,251.40</b>	<b>220,819.94</b>		

<b>TF 16955</b>						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	18,053.51	124,623.79	48,555.18	76,068.61	Last quarter and current period expenses to be documented.	3,000,000.00
<b>Category 2</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part B of the project	96,942.12	1,217,332.80	946,620.77	270,712.03		
<b>Category 4</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part D of the project	73,478.27	1,230,610.62	966,179.40	264,431.22	Last quarter and current period expenses to be documented.	2,000,000.00
<b>Grand Total</b>	<b>188,473.90</b>	<b>2,572,567.21</b>	<b>1,961,355.35</b>	<b>611,211.86</b>		

<b>Grand Total</b>	<b>333,234.54</b>	<b>4,560,780.06</b>	<b>2,788,753.87</b>	<b>1,772,026.19</b>		<b>38,000,000.00</b>
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**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**IFR 2 - USE OF FUNDS BY DISBURSEMENT CATEGORIES - AMOUNTS IN US\$**  
**(IDA and TFs-FINANCED)**  
For the Period October 1 to December 31, 2017

IDA 54950						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	267,526.52	912,466.07	644,939.55	267,526.52	Current period expenses to be documented.	16,000,000.00
<b>Category 3</b> Goods, Works, Non Consulting Services, Consultants' Services, Emergency Recovery and Reconstruction Subprojects under Part C of the project	-	981,201.96	434,543.10	546,658.86		
<b>Grand Total</b>	<b>267,526.52</b>	<b>1,893,668.03</b>	<b>1,079,482.65</b>	<b>814,185.38</b>		<b>17,000,000.00</b>

TF 16912						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	139,628.38	501,699.72	362,071.35	139,628.37	Current period expenses to be documented	9,000,000.00
<b>Grand Total</b>	<b>139,628.38</b>	<b>501,699.72</b>	<b>362,071.35</b>	<b>139,628.37</b>		

TF 16955						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	62,189.86	186,813.65	124,623.79	62,189.86	Current period expenses to be documented.	3,000,000.00
<b>Category 2</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part B of the project	91,509.85	1,308,842.65	1,217,332.80	91,509.85		
<b>Category 4</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part D of the project	134,576.84	1,365,187.46	1,230,610.62	134,576.84	Current period expenses to be documented.	2,000,000.00
<b>Grand Total</b>	<b>288,276.55</b>	<b>2,860,843.76</b>	<b>2,572,567.21</b>	<b>288,276.55</b>		<b>12,000,000.00</b>
<b>Grand Total</b>	<b>695,431.45</b>	<b>5,256,211.51</b>	<b>4,014,121.21</b>	<b>1,242,090.30</b>		<b>38,000,000.00</b>



**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**IFR 2 - USE OF FUNDS BY DISBURSEMENT CATEGORIES - AMOUNTS IN US\$**  
**(IDA and TFs-FINANCED)**  
**For the Period January 1 to March 31, 2018**

IDA 54950						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	171,763.66	1,084,209.73	644,939.55	439,270.18	Current & prior period expenses to be documented.	6,000,000.00
<b>Category 3</b> Goods, Works, Non Consulting Services, Consultants' Services, Emergency Recovery and Reconstruction Subprojects under Part C of the project	6,173,275.80	7,154,477.76	434,543.10	6,719,934.66	Current & prior period expenses to be documented.	11,000,000.00
<b>Grand Total</b>	<b>6,345,039.46</b>	<b>8,238,687.49</b>	<b>1,079,482.65</b>	<b>7,159,204.84</b>		<b>17,000,000.00</b>

TF 16912						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	96,512.31	598,182.03	362,071.35	236,110.68	Current & prior period expenses to be documented.	9,000,000.00
<b>Grand Total</b>	<b>96,512.31</b>	<b>598,182.03</b>	<b>362,071.35</b>	<b>236,110.68</b>		<b>9,000,000.00</b>

TF 16955						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	33,191.52	220,005.17	124,623.79	95,381.38	Current & prior period expenses to be documented.	3,000,000.00
<b>Category 2</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part B of the project	64,387.26	1,373,229.91	1,217,332.80	155,897.11	Current period expenses to be documented.	7,000,000.00
<b>Category 4</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part D of the project	116,539.83	1,481,727.29	1,230,610.62	251,116.67	Current & prior period expenses to be documented.	2,000,000.00
<b>Grand Total</b>	<b>214,118.61</b>	<b>3,074,962.37</b>	<b>2,572,567.21</b>	<b>502,395.16</b>		<b>12,000,000.00</b>
<b>Grand Total</b>	<b>6,655,670.38</b>	<b>11,911,831.89</b>	<b>4,014,121.21</b>	<b>7,897,710.68</b>		<b>38,000,000.00</b>

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**IFR 2 - USE OF FUNDS BY DISBURSEMENT CATEGORIES - AMOUNTS IN US\$**  
**(IDA and TFs-FINANCED)**  
For the Period April 1 to June 30, 2018

IDA 54950						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	406,041.19	1,490,250.92	644,939.55	845,311.37	Current & prior period expenses to be documented.	6,000,000.00
<b>Category 3</b> Goods, Works, Non Consulting Services, Consultants' Services, Emergency Recovery and Reconstruction Subprojects under Part C of the project	517,074.62	7,671,552.38	434,543.10	7,237,009.28	Current & prior period expenses to be documented.	11,000,000.00
<b>Grand Total</b>	<b>923,115.81</b>	<b>9,161,803.30</b>	<b>1,079,482.65</b>	<b>8,082,320.65</b>		<b>17,000,000.00</b>

TF 16912						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	227,909.89	826,091.92	362,071.35	464,020.57	Current & prior period expenses to be documented.	9,000,000.00
<b>Grand Total</b>	<b>227,909.89</b>	<b>826,091.92</b>	<b>362,071.35</b>	<b>464,020.57</b>		<b>9,000,000.00</b>

TF 16955						
Categories	Current Period	CUMMULATIVE				Total Allocation per Legal agreements
	Actual	Amount per IFR	Amount per Client Connection	Difference	Comments	
<b>Category 1</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part A of the project	78,401.86	298,407.03	124,623.79	173,783.24	Current & prior period expenses to be documented.	3,000,000.00
<b>Category 2</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part B of the project	60,903.66	1,434,133.57	1,217,332.80	216,800.77	Current period expenses to be documented.	7,000,000.00
<b>Category 4</b> Goods, Works, Non Consulting Services, Consultants' Services, Training and Operating Cost for Part D of the project	102,543.35	1,584,270.64	1,230,610.62	353,660.02	Current & prior period expenses to be documented.	2,000,000.00
<b>Grand Total</b>	<b>241,848.87</b>	<b>3,316,811.24</b>	<b>2,572,567.21</b>	<b>744,244.03</b>		<b>12,000,000.00</b>

<b>Grand Total</b>	<b>1,392,874.57</b>	<b>13,304,706.46</b>	<b>4,014,121.21</b>	<b>9,290,585.25</b>		<b>38,000,000.00</b>
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**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**COMMITTED FUNDS**  
**(IDA and TFs-FINANCED)**  
**For the Period July 1 to September 30, 2017**

CONTRACT NUMBER	Contract Description	US \$	Status
DOM DVRP SER01/2014	Consulting Services Amended-Project Co-ordinator	160,000.00	Ongoing
DOM/DVRP/SER02/2014	Consulting Services Amended-Administrative Assistant	100,000.00	Ongoing
DOM/DVRP/SER03/2014	Consulting Services Amended -Environmental Specialist	135,000.00	Ongoing
DOM/DVRP/SER04/2014	Consulting Services- Social Specialist - Amended	135,000.00	Ongoing
PPCR/DVRP/SER-01/2015	Consulting Services- Procurement and Contract Management Specialist	80,000.00	Ongoing
PPCR/DVRP/SER-02/2015	Consulting Services- Financial Management Specialist	80,000.00	Ongoing
PPCR/DVRP/SER-03/2015	Consulting Services Amended - Procurement Assistant	50,000.00	Ongoing
DOM/DVRP/SER 04/2015	Consulting Services M & E Communication Specialist	70,000.00	Ongoing
DOM/DVRP/SER 05/2015	Consulting Services Engineer Specialist	69,526.08	Ongoing
DVRP DOM/01/2014	Consulting Services: To Prepare detailed specification for aerial photography and LiDAR terrain and Bathymetry data acquisition and Quality Assurance/Quality Control - LiDAR and Geodesy Support	110,620.00	Ongoing
PPCR/DVRP/CS01/2016	Consulting Services: to prepare detailed land ownership information for the East Coast Road Rehabilitation Works	35,897.63	Complete
PPCR/DVRP/CS-03/2016	Consulting Services: Design & Construction Supervision for the Rehabilitation of Forestry Propagation Nursery Facilities	35,116.43	Incomplete
PPCR/DVRP/CS-05/2016	Consulting Services: Completion of Development Design Meeting	27,999.89	Ongoing
PPCR/DVRP/CS-10/16	Consulting Services: training in Acoustic Doppler current Profiler	7,510.00	Complete
PPCR/DVRP/CS-09/2016	Consulting Services - Architectural Design and Construction Supervision of the Dominica Meteorological Office Building	66,904.00	Complete
PPCR/DVRP/DC/CERC-02/16	Material supplied for temporary access Post TS Erika	408,446.37	Complete
PPCR/DVRP/DC-01/15	Goods - Supply of Trimble Equipment re installation of Cors	276,873.28	Complete
PPCR/DVRP/DC-02/17	Goods - Purchase of Bulk Density soil kits with Hammerhead handles	3,946.36	Complete
PPCR/DVRP/SHP-06/16	Goods - supply of UPS Back Up power supplies	29,401.68	Complete
PPCR/DVRP/DC-03/17	Goods -supply of forestry motor equipment	9,512.91	Complete
PPCR/DVRP/CS-01/17	Consultancy - conduct survey for East Coast Roads	446.40	Complete
PPCR/DVRP/CS-06/16	Consultancy - Design and supervision of immediate works Post Erika	111,492.02	Ongoing
PPCR/DVRP/ICB-01-B/16	Small works for the West Coast Water Storage tanks and installation of pipes and fittings Lot 3	555,716.24	Ongoing
PPCR/DVRP/ICB-01-A/16	Small works for the West Coast Water Storage tanks and installation of pipes and fittings Lot 2	553,920.06	Ongoing
<b>Total</b>		<b>\$ 3,113,329.35</b>	

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**COMMITTED FUNDS**  
**(IDA and TFs-FINANCED)**  
**For the Period October 1 to December 31, 2017**

<b>CONTRACT NUMBER</b>	<b>Contract Description</b>	<b>Contract Estimate US \$</b>	<b>Status</b>
PPCR/DVRP/SHP-04/17	LOT 2 – Belle Fille (Ch 11+675) to Castle Bruce	225,628	Ongoing
PPCR/DVRP/SHP-05/17	LOT 3 – Castle Bruce to Petite Soufriere	109,672	Ongoing
PPCR/DVRP/ICB-01/16	L1. Bioche/Colihaut/Morne Rchette/Coulibistrie Water	682,393.98	Ongoing
PPCR/DVRP/ICB-01-A/16	L2. Picard/Glanvillia Water Supply	554,832.60	Ongoing
PPCR/DVRP/ICB-01-B/16	L3. Grange/Guillet/Cottage Water Supply	553,287.56	Ongoing
PPCR/DVRP/CS-06/16	Design and Supervision of Immediate Road Works - Eastern Island	206,313.83	Ongoing
PPCR/DVRP/CS-09/16	Consultancy Services to develop Hydromet instrument specifications	66,904.00	Complete
PPCR/DVRP/CS-05/16	Architeturual Design & Construction Supervision of the Met Office Building	27,999.89	Ongoing
PPCR/DVRP/SER-01/2017	Procurement Advisor	43,224.00	Ongoing
DOM DVRP SER01/2014	Consulting Services Amended-Project Co-ordinator	160,702.33	Ongoing
DOM/DVRP/SER02/2014	Consulting Services Amended-Administrative Assistant	100,438.96	Ongoing
DOM/DVRP/SER03/2014	Consulting Services Amended -Environmental Specialist	135,592.69	Ongoing
DOM/DVRP/SER04/2014	Consulting Services- Social Specialist - Amended	135,592.69	Ongoing
PPCR/DVRP/SER-03/2017	Consulting Services- Financial Management Specialist	40,175.58	Ongoing
PPCR/DVRP/SER-03/2015	Consulting Services Amended - Procument Assistant	75,329.22	Ongoing
DOM/DVRP/SER 04/2015	Consulting Services M & E Communication Specialist	104,679.71	Ongoing
DOM/DVRP/SER 05/2015	Consulting Services Engineer Specialist	109,701.65	Ongoing
<b>Total</b>		<b>\$ 3,332,468.43</b>	

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**INTERIM AUDITED FINANCIAL MONITORING REPORT**  
**COMMITTED FUNDS**  
**(IDA and TFs-FINANCED)**

For the Period January 1 to March 31, 2018

CONTRACT NUMBER	CONTRACTOR	Contract Description	Contract Estimate US \$	Status
PPCR/DVRP/NCB-01/17	Qingdao Fuhayang Construction Group	LOT 1 - Emerald Pool (Ch 5 + 885) to L'Riviere L'Or Bridge	1,126,922	Ongoing
PPCR/DVRP/SHP-04/17	ADA Trucking and Excavating Services Limited	LOT 2 - Belle Fille (Ch 11+675) to Castle Bruce	225,628	Ongoing
PPCR/DVRP/SHP-05/17	Jars Sales and Services Limited	LOT 3 - Castle Bruce to Petite Soufriere	109,672	Ongoing
PPCR/DVRP/SHP-05/17	Excavation Services	LOT 4 - Community of Castle Bruce	289,043.66	
PPCR/DVRP/ICB-01/16	ACE Engineering Ltd	L1. Bioche/Colihaut/Morne Rchette/Coulibistrie Water Supply	682,393.98	Ongoing
PPCR/DVRP/ICB-01-A/16	F & C Construction Ltd	L2. Picard/Glanvillia Water Supply	554,832.60	Ongoing
PPCR/DVRP/ICB-01-B/16	STEWCO Ltd	L3. Grange/Guillet/Cottage Water Supply	553,287.56	Ongoing
PPCR/DVRP/CS-06/16	Consulting Engineers Partnership (CEP)	Design and Supervision of Immediate Road Works - Eastern Island	206,313.83	Ongoing
PPCR/DVRP/ICB-02/16	McElhanny Consulting Services	Data Analysis, Modeling and Development of High Accuracy Terrain and Bathymetric	735,000.00	Ongoing
PPCR/DVRP/CS/07/16	TECNICA PROYECTOS S.A. TYPASA	Pre Engineering and Design Services- Eastern Road Works	1,102,243.39	Ongoing
PPCR/DVRP/CS-09/16	Mark Heggli	Consultancy Services to develop Hydromet instrument specifications	66,904.00	Complete
PPCR/DVRP/CS-03/17	Stephen Dadio	Consultancy for Preparation of Technical Specification for National Soils Survey	103,412.00	Ongoing
PPCR/DVRP/CS-05/16	Lennard Andre	Architeturual Design & Construction Supervision of the Met Office Building	27,999.89	Ongoing
PPCR/DVRP/SHP-07/17	Clever Solutions Limited	Supply of Digital Triaxial Testing Systems	57,595.40	Ongoing
PPCR/DVRP/SHP-08/17	Controls S.P.A.	Supply of Engineering Test Equipment	38,967.03	Ongoing
PPCR/DVRP/SER-01/2017	Fevrier Valmond	Procurement Advisor	43,224.00	Ongoing
DOM DVRP SER01/2014	Colin Guiste	Consulting Services Amended-Project Co-ordinator	160,702.33	Ongoing
DOM/DVRP/SER02/2014	Tamika Lafond	Consulting Services Amended-Administrative Assistant	100,438.96	Ongoing
DOM/DVRP/SER03/2014	Andrea Marie	Consulting Services Amended - Environmental Specialist	135,592.69	Ongoing
DOM/DVRP/SER04/2014	JoAnn George	Consulting Services- Social Specialist - Amended	135,592.69	Ongoing
PPCR/DVRP/SER-03/2017	Ken George	Consulting Services- Financial Management Specialist	40,175.58	Ongoing
PPCR/DVRP/SER-03/2015	Jossie Stephenson	Consulting Services Amended - Procument Assistant	75,329.22	Ongoing
DOM/DVRP/SER 04/2015	Easlyn Nadette Langford	Consulting Services M & E Communication Specialist	104,679.71	Ongoing
DOM/DVRP/SER 05/2015	Wynyard Esprit	Consulting Services Engineer Specialist	109,701.65	Ongoing
<b>Total</b>			<b>\$ 6,785,651.62</b>	

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**COMMITTED FUNDS**  
**(IDA and TFs-FINANCED)**  
**For the Period April 1 to June 30, 2018**

CONTRACT NUMBER	CONTRACTOR	Contract Description	US \$	Status
PPCR/DVRP/NCB-01/17	Qingdao Fuhayang Construction Group	LOT 1 - Emerald Pool (Ch 5 + 885) to L'Riviere L'Or Bridge	1,510,086.00	Ongoing
PPCR/DVRP/SHP-04/17	ADA Trucking and Excavating Services Limited	LOT 2 -- Belle File (Ch 11+675) to Castle Bruce	225,627.93	Ongoing
PPCR/DVRP/SHP-05/17	Jars Sales and Services Limited	LOT 3 -- Castle Bruce to Petite Soufriere	109,671.81	Ongoing
PPCR/DVRP/SHP-05/17	George Trucking & Excavation Services	LOT 4 -- Community of Castle Bruce	289,043.66	
PPCR/DVRP/ICB-01/16	ACE Engineering Ltd	L1. Bioche/Colihaut/Morne Rchette/Coulibistrie Water Supply	682,393.98	Ongoing
PPCR/DVRP/ICB-01-A/16	F & C Construction Ltd	L2. Picard/Glanvillia Water Supply	554,832.60	Ongoing
PPCR/DVRP/ICB-01-B/16	STEWCO Ltd	L3. Grange/Guillet/Cottage Water Supply	553,287.56	Ongoing
PPCR/DVRP/CS-06/16	Consulting Engineers Partnership (CEP)	Design and Supervision of Immediate Road Works - Eastern Island	198,167.12	Ongoing
PPCR/DVRP/ICB-02/16	McElhanny Consulting Services	LiDAR bathymetry and topography Survey, Data Analysis, Modeling and Development of High Accuracy Terrain and Bathymetric Models	735,000.00	Ongoing
PPCR/DVRP/CS/07/16	TECNICA PROYECTOS S.A. TYPSA	Pre Engineering and Design Services- Eastern Road Works	1,102,243.39	Ongoing
PPCR/DVRP/CS-09/16	Mark Heggli	Consultancy Services to develop Hydromet instrument specifications	66,904.00	Complete
PPCR/DVRP/CS-03/17	Stephen Dadio	Consultancy for Preparation of Technical Specification for National Soils Survey	103,412.00	Ongoing
PPCR/DVRP/CS-05/16	Lennard Andre	Architctural Design & Construction Supervision of the Met Office Building	27,999.89	Ongoing
PPCR/DVRP/SER-01/2017	Fevrier Valmond	Procurement Advisor	80,639.00	Ongoing
DOM DVRP SER01/2014	Colin Guiste	Consulting Services Amended-Project Co-ordinator	160,702.33	Ongoing
DOM/DVRP/SER02/2014	Tamika Lafond	Consulting Services Amended-Administrative Assistant	100,438.96	Ongoing
DOM/DVRP/SER03/2014	Andrea Marie	Consulting Services Amended -Environmental Specialist	135,592.69	Ongoing
DOM/DVRP/SER04/2014	JoAnn George	Consulting Services- Social Specialist - Amended	135,592.69	Ongoing
PPCR/DVRP/SER-03/2017	Ken George	Consulting Services- Financial Management Specialist	40,175.58	Ongoing
PPCR/DVRP/SER-03/2015	Jossie Stephenson	Consulting Services Amended - Procument Assistant	75,329.22	Ongoing
DOM/DVRP/SER 04/2015	Easlyn Nadette Langford	Consulting Services M & E Communication Specialist	104,679.71	Ongoing
DOM/DVRP/SER 05/2015	Wynyard Esprit	Consulting Services Engineer Specialist	109,701.65	Ongoing
<b>Total</b>			<b>\$ 7,101,521.77</b>	

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**DESIGNATED ACCOUNT RECONCILIATION**  
**For the Period July 1 to September 30, 2017**  
**(IDA and TFs-FINANCED)**  
**(in USD)**

<b>DESIGNATED ACCOUNT RECONCILIATION</b>					
<b>LOAN/CREDIT/PPF/COFINANCIER NUMBER P129992</b>					
		<b>Source of Financing US \$</b>			
		<b>TOTAL</b>	<b>IDA 54950-DM</b>	<b>TF016912</b>	<b>TF016955</b>
		<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>1</b>	Total Advanced by World Bank (or Cofinancier)	7,139,916.89	2,867,286.70	1,292,809.83	2,979,820.36
<b>2</b>	Less: Total amount documented by World Bank	(2,788,753.86)	(686,147.12)	(141,251.40)	(1,961,355.34)
<b>3</b>	<b>Present outstanding amount advanced to the Designated Account (1-2)</b>	<b>4,351,163.03</b>	<b>2,181,139.58</b>	<b>1,151,558.43</b>	<b>1,018,465.02</b>
<b>4</b>	Balance of Designated Account and Project Account as at September 30th 2017.	2,612,785.28	1,265,781.91	942,304.53	404,698.84
<b>5</b>	Plus: Total amount claimed in this application.	333,234.54	92,711.87	52,048.77	188,473.90
<b>6</b>	Plus: Total amount withdrawn and not yet claimed.	1,405,143.21	822,645.80	157,205.13	425,292.27
<b>7</b>	Plus: amounts claimed in previous applications not yet credited at date of bank statement.				
	Application No.	0.00			
	Sub Total of previous applications not yet credited.	0.00	-	-	
		0.00	-	-	
<b>8</b>	Less: Interest earned	0.00	-	-	-
<b>9</b>	Total advance accounted for (NO.4 through No.8)	4,351,163.03	2,181,139.58	1,151,558.43	1,018,465.02
<b>10</b>	<b>Difference(3-9)</b>	<b>0.00</b>			
<b>11</b>	<b>Explanation of any differences shown in line 10:</b>				

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**DESIGNATED ACCOUNT RECONCILIATION**  
**For the Period October 1 to December 31, 2017**  
**(IDA and TFs-FINANCED)**  
**(in USD)**

<b>DESIGNATED ACCOUNT RECONCILIATION</b>					
<b>LOAN/CREDIT/PPF/COFINANCIER NUMBER P129992</b>					
		Source of Financing US \$			
		TOTAL	IDA 54950-DM	TF016912	TF016955
		USD	USD	USD	USD
1	Total Advanced by World Bank (or Cofinancier)	14,139,916.89	9,867,286.70	1,292,809.83	2,979,820.36
2	Less: Total amount documented by World Bank	(4,014,121.20)	(1,079,482.65)	(362,071.35)	(2,572,567.20)
3	<b>Present outstanding amount advanced to the Designated Account (1-2)</b>	<b>10,125,795.69</b>	<b>8,787,804.05</b>	<b>930,738.48</b>	<b>407,253.16</b>
4	Balance of Designated Account and Project Account as at December 31st 2017.	1,922,723.74	1,001,126.83	804,288.18	117,308.73
5	Plus: Total amount claimed in this application.	695,431.45	267,526.52	139,628.38	288,276.55
6	Plus: Total amount withdrawn and not yet claimed.	7,507,640.50	7,519,150.70	-13,178.08	1,667.88
7	Plus: amounts claimed in previous applications not yet credited at date of bank statement.				
	Application No.	0.00			
	Sub Total of previous applications not yet credited.	0.00	-	-	
		0.00	-	-	
8	Less: Interest earned	0.00	-	-	-
9	Total advance accounted for (NO.4 through No.8)	10,125,795.69	8,787,804.05	930,738.48	407,253.16
10	<b>Difference(3-9)</b>	<b>0.00</b>			
11	<b>Explanation of any differences shown in line 10:</b>				



**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**DESIGNATED ACCOUNT RECONCILIATION**  
**For the Period January 1 to March 31, 2018**  
**(IDA and TFs-FINANCED)**  
**(in USD)**

<b>DESIGNATED ACCOUNT RECONCILIATION</b>					
<b>LOAN/CREDIT/PPP/COFINANCIER NUMBER P129992</b>					
		<b>Source of Financing US \$</b>			
		<b>TOTAL</b>	<b>IDA 54950-DM</b>	<b>TF016912</b>	<b>TF016955</b>
		<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>1</b>	Total Advanced by World Bank (or Cofinancier)	<b>17,139,916.89</b>	12,867,286.70	1,292,809.83	2,979,820.36
<b>2</b>	Less: Total amount documented by World Bank	<b>(4,014,121.20)</b>	(1,079,482.65)	(362,071.35)	(2,572,567.20)
<b>3</b>	<b>Present outstanding amount advanced to the Designated Account (1-2)</b>	<b>13,125,795.69</b>	11,787,804.05	930,738.48	407,253.16
<b>4</b>	Balance of Designated Account and Project Account as at March 31st 2018.	<b>2,271,100.72</b>	1,657,964.05	708,829.45	(95,692.78)
<b>5</b>	Plus: Total amount claimed in this application.	<b>6,655,670.38</b>	6,345,039.46	96,512.31	214,118.61
<b>6</b>	Plus: Total amount withdrawn and not yet claimed.	<b>4,199,024.59</b>	3,784,800.54	125,396.72	288,827.33
<b>7</b>	Plus: amounts claimed in previous applications not yet credited at date of bank statement.	<b>0.00</b>	-		
	Application No.	<b>0.00</b>			
	Sub Total of previous applications not yet credited.	<b>0.00</b>	-	-	
		<b>0.00</b>	-	-	
<b>8</b>	Less: Interest earned	<b>0.00</b>	-	-	-
<b>9</b>	Total advance accounted for (NO.4 through No.8)	<b>13,125,795.69</b>	11,787,804.05	930,738.48	407,253.16
<b>10</b>	Difference(3-9)	<b>0.00</b>			
<b>11</b>	Explanation of any differences shown in line 10:				

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**DESIGNATED ACCOUNT RECONCILIATION**  
**For the Period April 1 to June 30, 2018**  
**(IDA and TFs-FINANCED)**  
**(in USD)**

<b>DESIGNATED ACCOUNT RECONCILIATION</b>					
<b>LOAN/CREDIT/PPF/COFINANCIER NUMBER P129992</b>					
		<b>Source of Financing US \$</b>			
		<b>TOTAL</b>	<b>IDA 54950-DM</b>	<b>TF016912</b>	<b>TF016955</b>
		<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>1</b>	Total Advanced by World Bank (or Cofinancier)	17,139,916.89	12,867,286.70	1,292,809.83	2,979,820.36
<b>2</b>	Less: Total amount documented by World Bank	(4,014,121.20)	(1,079,482.65)	(362,071.35)	(2,572,567.20)
<b>3</b>	<b>Present outstanding amount advanced to the Designated Account (1-2)</b>	<b>13,125,795.69</b>	<b>11,787,804.05</b>	<b>930,738.48</b>	<b>407,253.16</b>
<b>4</b>	Balance of Designated Account and Project Account as at June 30th 2018.	<b>3,623,103.25</b>	<b>3,478,593.27</b>	<b>482,711.81</b>	<b>(338,201.83)</b>
<b>5</b>	Plus: Total amount claimed in this application.	<b>1,392,874.57</b>	<b>923,115.81</b>	<b>227,909.89</b>	<b>241,848.87</b>
<b>6</b>	Plus: Total amount withdrawn and not yet claimed.	<b>8,109,817.87</b>	<b>7,386,094.97</b>	<b>220,116.78</b>	<b>503,606.12</b>
<b>7</b>	Plus: amounts claimed in previous applications not yet credited at date of bank statement.	<b>0.00</b>	-		
	Application No.	<b>0.00</b>			
	Sub Total of previous applications not yet credited.	<b>0.00</b>	-	-	
		<b>0.00</b>	-	-	
<b>8</b>	Less: Interest earned	<b>0.00</b>	-	-	-
<b>9</b>	Total advance accounted for (NO.4 through No.8)	<b>13,125,795.69</b>	<b>11,787,804.05</b>	<b>930,738.48</b>	<b>407,253.16</b>
<b>10</b>	<b>Difference(3-9)</b>	<b>0.00</b>			
<b>11</b>	<b>Explanation of any differences shown in line 10:</b>				

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**LOCAL CURRENCY - PROJECT ACCOUNT**  
**(IDA and TFs-FINANCED)**  
**For the Period July 1 to September 30, 2017**  
**(in ECD)**

Bank	Account No.	Currency	Period Ending
NATIONAL BANK OF DOMINICA	615000376	EC \$	September 30th 2017

	TOTAL	IDA 54950 DM	TF016912	TF016955
	in (ECD)	in (ECD)	in (ECD)	in (ECD)
1) Opening Balance	786,592.99	2,087,098.10	459,722.92	(1,760,228.03)
2) Add:				
Wire Transfers fm USD A/c	1,744,641.80	859,651.20	482,611.20	402,379.40
Refund	1,385.00			1,385.00
Tender Fees	0.00	0.00	0.00	0.00
	1,746,026.80	859,651.20	482,611.20	403,764.40
Less:				
Wire Transfers Expenses	635,181.09	249,228.05	139,917.50	246,035.54
Tender Fees	0.00			0.00
Refund	0.00			
Bank Charges	20.20			20.20
	635,201.29	249,228.05	139,917.50	246,055.74
3) Closing Balance	1,897,418.50	2,697,521.25	802,416.62	(1,602,519.37)
4) Balance per Bank Statement	1,897,418.50	2,697,521.25	802,416.62	(1,602,519.37)
5) *Difference (4)-(3)	0.00	0.00	0.00	0.00

**Difference to be accounted for**

6) Outstanding Amount:

Difference due to sick leave refund

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF HEALTH AND THE ENVIRONMENT**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**LOCAL CURRENCY - PROJECT ACCOUNT**  
**(IDA and TFs-FINANCED)**  
**For the Period October 1 to December 31, 2017**  
**(in ECD)**

Bank	Account No.	Currency	Period Ending
NATIONAL BANK OF DOMINICA	615000376	EC \$	December 31st 2017

	TOTAL	IDA 54950 DM	TF016912	TF016955
	in (ECD)	in (ECD)	in (ECD)	in (ECD)
(1) Opening Balance	1,897,418.49	2,697,521.25	802,416.62	(1,602,519.38)
(2) Add:				
Wire Transfers fm USD A/c	0.00	0.00	0.00	0.00
Refund	0.00			0.00
Tender Fees	0.00	0.00	0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Less:				
Wire Transfers Expenses	936,161.06	327,156.15	155,273.99	453,730.92
Tender Fees	0.00			0.00
Refund	0.00			
Bank Charges	80.30			80.30
	<b>936,241.36</b>	<b>327,156.15</b>	<b>155,273.99</b>	<b>453,811.22</b>
(3) Closing Balance	961,177.13	2,370,365.10	647,142.63	(2,056,330.60)
(4) Balance per Bank Statement	961,177.13	2,370,365.10	647,142.63	(2,056,330.60)
(5) *Difference (4)-(3)	0.00	0.00	0.00	0.00

**Difference to be accounted for**

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**LOCAL CURRENCY - PROJECT ACCOUNT**  
**(IDA and TFs-FINANCED)**  
**For the Period January 1 to March 31, 2018**  
**(in ECD)**

Bank	Account No.	Currency	Period Ending
NATIONAL BANK OF DOMINICA	615000376	EC \$	March 31st 2018

	TOTAL	IDA 54950 DM	TF016912	TF016955
	in (ECD)	in (ECD)	in (ECD)	in (ECD)
(1) Opening Balance	961,177.13	2,370,365.10	647,142.63	(2,056,330.60)
(2) Add:				
Wire Transfers fm USD A/c	1,518,833.00	865,734.81	486,026.56	167,071.63
Refund	540.00			540.00
Tender Fees	476.50	0.00	0.00	476.50
	<b>1,519,849.50</b>	<b>865,734.81</b>	<b>486,026.56</b>	<b>168,088.13</b>
Less:				
Wire Transfers Expenses	1,126,362.15	461,726.33	259,434.39	405,201.43
Tender Fees	0.00			0.00
Refund	0.00			
Bank Charges	151.80	8.73	9.99	133.08
	<b>1,126,513.95</b>	<b>461,735.06</b>	<b>259,444.38</b>	<b>405,334.51</b>
(3) Closing Balance	<b>1,354,512.68</b>	<b>2,774,364.85</b>	<b>873,724.81</b>	<b>(2,293,576.98)</b>
(4) Balance per Bank Statement	<b>1,354,512.68</b>	<b>2,774,364.85</b>	<b>873,724.81</b>	<b>(2,293,576.98)</b>
(5) *Difference (4)-(3)	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference to be accounted for</b>				

**GOVERNMENT OF DOMINICA**  
**MINISTRY OF ENVIRONMENT, CLIMATE RESILIENCE, DISASTER MANAGEMENT AND URBAN RENEWAL**  
**DOMINICA DISASTER VULNERABILITY REDUCTION PROJECT**  
**AUDITED FINANCIAL MONITORING REPORT**  
**LOCAL CURRENCY - PROJECT ACCOUNT**  
**(IDA and TFs-FINANCED)**  
**For the Period April 1 to June 30, 2018**  
**(in ECD)**

Bank	Account No.	Currency	Period Ending
NATIONAL BANK OF DOMINICA	615000376	EC \$	June 30th 2018

	TOTAL	IDA 54950 DM	TF016912	TF016955
	in (ECD)	in (ECD)	in (ECD)	in (ECD)
(1) Opening Balance	1,354,512.68	2,774,364.85	873,724.81	(2,293,576.98)
(2) Add:				
Wire Transfers fm USD A/c	0.00	0.00	0.00	0.00
Reimbursement of CERC Fund	8,064,600.00	8,064,600.00		
Refund	1,828.00			1,828.00
Tender Fees	0.00	0.00	0.00	0.00
	8,066,428.00	8,064,600.00	0.00	1,828.00
Less:				
Wire Transfers Expenses	1,233,382.06	543,611.08	305,190.84	384,580.14
Tender Fees	0.00			0.00
Refund	0.00			
Bank Charges	70.90	15.86	3.23	51.81
	1,233,452.96	543,626.94	305,194.07	384,631.95
(3) Closing Balance	8,187,487.72	10,295,337.91	568,530.74	(2,676,380.93)
(4) Balance per Bank Statement	8,187,487.72	10,295,337.91	568,530.74	(2,676,380.93)
(j) *Difference (4)-(3)	0.00	0.00	0.00	0.00
<b>Difference to be accounted for</b>				

**Government of Dominica**  
**Disaster Vulnerability Reduction Project**  
**Financial Monitoring Report IDA**  
**54950 / TF 16912 / TF 16955**  
**Notes to the Financial Statements**  
**For the period June 1, 2017 to June 30, 2018**

**NOTE 1: ACCOUNTING POLICIES**

1. All transactions are recorded, and the financial statements prepared using the cash basis of accounting.
2. The financial accounts are maintained and the financial statements are prepared in Eastern Caribbean Dollars. Where required within this report, transaction into United States Dollars is effected using the exchange rate of US\$1.00 to EC\$2.6882.
3. Fixed Assets procured with project resources are recorded at their acquisition cost at the date of purchase. No depreciation is recorded for project assets.
4. The Financial Statements have been prepared on the basis of historical cost convention. No account is taken of inflation.

**NOTE 2: PROJECT DEVELOPMENT OBJECTIVE**

The objective of the project is to reduce vulnerability to natural hazards and climate change impacts in Dominica through: (i) investment in resilient infrastructures, and (ii) improved hazard data collection and monitoring systems.

**NOTE 3: PROJECT DESCRIPTION**

The project consists of four (4) components

**Component 1: Prevention and Adaptation Investments**

The component would be designed to reduce physical vulnerability and pilot adaptive measures to build resilience to current and future hydro-meteorological shocks. Activities under this component include carrying out of selected infrastructure investments, including: (a) construction of water storage and distribution infrastructure; (b) slope stabilization (c) rehabilitation of transportation infrastructure including, *inter alia*, selected primary and secondary roads and bridges; and (d) improvement of drainage in selected areas, all through the provision of works, technical advisory services, operating costs and acquisition of goods. Integrated hazard/climate analysis will inform engineering designs with respect to future service demands and infrastructure design life and will be built into the pre-engineering phase of each subproject.

**Component 2: Capacity Building and data Development, Hazard Risk Management and Evaluation**

This component will support the creation of relevant core data and data collection systems as well as the integration analytical tools to permit improved decision making and engineering design for risk reduction and climate change adaption. Activities under this component support building the capacity for analysis and assessment of risks from natural hazards and climate change, including integration of such analysis into policy and decision making process for the development of investments, and developing data collection systems, including: (a) creation of high resolution digital topographic and bathymetric model for the Recipient; (b) creation of a high resolution soils survey map; (c) design and deployment of robust hydromet network; and (d) development of district and community level climate adaptation plans, all through the provision of technical advisory services and training and acquisition of goods.

**Component 3: Natural Disaster Response Investments**

This component would support carrying out of Emergency Recovery and Reconstruction Subprojects under an agreed action plan of activities (Agreed Action Plan of Activities) designed as a mechanism to implement the recipient's response to an emergency. This provisional component would allow rapid reallocation of the IDA credit, under streamlined procurement and disbursement procedures, to cover emergency response and recovery costs following an adverse natural event that causes a major disaster in Dominica. The contingent emergency component would be triggered, by an official government of the Commonwealth of Dominica declaration of an emergency, in accordance with the country's laws and policies, following an adverse natural event. Dominica may ask the bank to re-categorize and reallocate financing, from other project components to partially cover emergency response and recovery costs. This component could also be used to channel additional funds, should they become available, in response to the emergency.

**Component 4: Project Management and Implementation**

Activities under this component would support strengthening the institutional capacity for Project management, including: (a) strengthening the capacity and staffing of the PCU; (b) preparation of investment designs and tender documents; (c) preparation of Project reports; (d) processing of contracts and tender evaluation; (e) coordination of participating line ministries; (f) supervision of the quality of works; (g) provisional training to staff of the PCU in Project Management and implementation support; (h) monitoring and evaluation of the project progress and results; and (i) carrying out related activities on Project Management and Implementation, all through the provision of technical advisory services, training and operating costs, and acquisition of goods. The project will also support knowledge sharing and lessons learning activities at the program level and coordination with the PPCR Caribbean Regional Program in terms of knowledge management and M&R.



**NOTE 4: PROJECT FINANCING**

The cost of the project is estimated at US \$39.5 million with the financiers as follows:

	Component 1	Component 2	Component 3	Component 4	Total
	US\$ M	US\$ M	US\$ M	US\$ M	US \$
Counterpart Financing	1.125	0.375			1.5
IDA 54950	16		1		17
SCF Credit TF 016912	9				9
SCF Grant TF 016955	3	7		2	12
<b>Total</b>	<b>29.125</b>	<b>7.375</b>	<b>1</b>	<b>2</b>	<b>39.5</b>

**NOTE 5: CASH**

Cash availability at the end of the period was as follows:

	June 2017	June 2018
	US\$	US \$
Designated Account	2,648,093.80	527,264.00
Project Account	<u>292,609.55</u>	<u>3,045,713.76</u>
<b>Total</b>	<b><u>2,940,703.35</u></b>	<b><u>3,572,977.76</u></b>

1. During the Financial Year 2017/2018 the sum of US \$10,000,000.00 under IDA 54950 was received into the designated account at the National Bank of Dominica. The amount of US \$7,000,000.00 of these funds was transferred to the Government of Dominica Bank Account for the Post-Maria Agricultural Emergency Response Grant (AERG) for farmers and fishers which was administered by the Ministry of Agriculture and paid via the AID Bank. The amount of US\$3,000,000.00 was also transferred to the Government of Dominica Bank Account for the Post –Maria Small and Micro Business Emergency Grant which was to target uninsured micro and small business owners whose business was damaged by Hurricane Maria. The program was administered by the Ministry of Commerce, Enterprise and Small Business Development. However, this program was subsequently cancelled and the funds was returned to the project and deposited in the Project Account at the National Bank of Dominica.

**NOTE 6: INTEREST**

Interest earned on deposit in the Designated Account during the period July 1, 2017 to June 30, 2018 was:

	<b>June 2017</b>	<b>June 2018</b>
	<b>US \$</b>	<b>US \$</b>
Designated Account	<u>22,490.98</u>	<u>13,532.50</u>
<b>Total</b>	<b><u>22,490.98</u></b>	<b><u>13,532.50</u></b>

**NOTE 7: TENDER FEES**

Tender fees deposited in the Account from bidders in respect of tender documents during the period are as follows:

	<b>June 2017</b>	<b>June 2018</b>
	<b>US \$</b>	<b>US \$</b>
Designated Account		596.78
Project Account	<u>650.99</u>	<u>177.26</u>
<b>Total</b>	<b><u>650.99</u></b>	<b><u>774.04</u></b>

**NOTE 8: BANK CHARGES**

Bank charges are not eligible expenses under this project, hence are not captured as expenditure. The following bank charges were incurred.

	<b>June 2017</b>	<b>June 2018</b>
	<b>US\$</b>	<b>US \$</b>
Designated Account	1,272.04	977.00
Project Account	<u>128.38</u>	<u>120.23</u>
<b>Total</b>	<b><u>1,400.42</u></b>	<b><u>1,097.23</u></b>

**NOTE 9: FIXED ASSETS**

No fixed-assets were acquired for the period under review. The figures below indicate the value of the Fixed Asset as registered in the Fixed Asset Register.

	<b>June 2017</b>	<b>June 2018</b>
	<b>US \$</b>	<b>US \$</b>
Motor Vehicle	50,182.28	50,182.28
Computer Equipment	37,525.90	37,525.90
Furniture & Equipment	<u>46,608.13</u>	<u>46,608.13</u>
<b>Total</b>	<b><u>134,316.31</u></b>	<b><u>134,316.31</u></b>

**NOTES 10: CONTRACTS AWARDED DURING THE PERIOD UNDER REVIEW**

<b>CONTRACT NUMBER</b>	<b>CONTRACTOR</b>	<b>Contract Description</b>	<b>Contract Estimate US \$</b>
PPCR/DVRP/NCB-01/17	Qingdao Fuhayang Construction Group	LOT 1 - Emerald Pool (Ch 5 + 885) to L'Riviere L'Or Bridge	1,510,085.78
PPCR/DVRP/SHP-04/17	ADA Trucking and Excavating Services Limited	LOT 2 – Belle Fille (Ch 11+675) to Castle Bruce	225,627.93
PPCR/DVRP/SHP-05/17	Jars Sales and Services Limited	LOT 3 – Castle Bruce to Petite Soufriere	109,671.81
PPCR/DVRP/CS/07/16	TECNICA PROYECTOS S.A. TYPASA	Pre Engineering and Design Services- Eastern Road Works	1,102,243.39
PPCR/DVRP/CS-09/16	Mark Heggli	Consultancy Services to develop Hydromet instrument specifications	79,344.00
PPCR/DVRP/CS-08/16	Rhona Armour	Consulting Services in Food Preparation Training for the Kalinago Territory	5,948.22
PPCR/DVRP/DC-07/17	ROSE Environment Ltd	Hydromet Single Channel Radio Modems	4,955.00
PPCR/DVRP/SHP-07/17	Clever Solutions Ltd	Supply of Digital Triaxial Testing System	57,595.40
PPCR/DVRP/SHP-08/17	Controls Group	Supply of Engineering Test Equipment	38,967.03
PPCR/DVRP/SER-01/2017	Fevrier Valmond	Procurement Advisor	80,639.00
PPCR/DVRP/SER-03/2017	Ken George	Consulting Services- Financial Management Specialist	40,175.58
PPCR/DVRP/SER-03/2015	Jossie Stephenson	Consulting Services Amended - Procurement Officer	35,153.63
DOM/DVRP/SER 04/2015	Easlyn Nadette Langford	Consulting Services M & E Communication Specialist	35,153.63
DOM/DVRP/SER 05/2015	Wynyard Esprit	Consulting Services Engineer Specialist	40,175.58
<b>Total</b>			<b>3,365,735.98</b>