

EMERGENCY OPERATION DEVELOPMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK AND IMPLEMENTED BY
DIFFERENT MINISTRIES AND GOVERNMENTAL AGENCIES

CONSOLIDATED STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019



Ernst & Young
P.O. Box 6004
Villa 23, Block 609
Street 3 (Al-Ameirat Street)
Al-Mansour, Baghdad, Iraq

Tel: +964 1 543 0357
Fax: +964 1543 9858
baghdad.iraq@iq.ey.com
ey.com/mena

INDEPENDENT AUDITOR'S REPORT TO THE MANAGEMENT OF RECONSTRUCTION FUND FOR AREAS AFFECTED BY TERRORISTIC OPERATION

Baghdad - Iraq

Opinion

We have audited the accompanying statement of cash receipts and cash disbursements of the Emergency Operation Development Project (EODP) (the "Project") financed by the World Bank and implemented by different ministries and governmental agencies, for the year ended 31 December 2019, including a summary of significant accounting policies.

In our opinion, the accompanying statement of cash receipts and cash disbursements presents fairly, in all material respects, the Project's cash receipts and payments for the year ended 31 December 2019, in accordance with basis of accounting described in note (2) to the accompanying statement.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards, are further described in the Auditor's Responsibilities for the audit of the Financial Statement section of our report. We are independent of the Project in accordance with the *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Iraq, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of a matter - Restriction on use

We draw attention to note (2) to the financial statement, which describes the basis of accounting. The Statement is prepared to provide information to EODP management and the World Bank. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the information and use of EODP management and World Bank and should not be distributed to or used by any other party. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statement in accordance with basis of accounting described in note (2) to the financial statement, and for such internal control as management determines is necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

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



Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ernst & Young

The signature logo for Ernst & Young, written in a blue, cursive script.

Baghdad, Iraq
19 January 2021

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

	Notes	2019 U.S. \$	From inception to 31 December 2018 U.S. \$	Total U.S. \$
Cash Receipts				
Designated bank account	3	30,018,825	115,679,590	145,698,415
Direct payments	4	14,430,921	93,509,341	107,940,262
		<u>44,449,746</u>	<u>209,188,931</u>	<u>253,638,677</u>
Cash Disbursements				
Goods and equipment	5	8,142,667	108,911,410	117,054,077
Civil work	6	33,352,358	83,774,898	117,127,256
Consultant services	7	2,611,963	2,318,377	4,930,340
Operating costs	8	606,582	2,639,607	3,246,189
Non consultancy services		-	79,657	79,657
		<u>44,713,570</u>	<u>197,723,949</u>	<u>242,437,519</u>
Excess of (Deficit in) cash receipts over disbursements		(263,824)	11,464,982	11,201,158
Fund balance, beginning of the period		11,464,982	-	-
Fund balance, ending of the period	9	<u>11,201,158</u>	<u>11,464,982</u>	<u>11,201,158</u>

The attached notes 1 to 9 form an integral part of this statement.

1. Background

On 12 July 2015 (the "inception date") a Financing Agreement was activated between the Government of Iraq (GOI) ("Borrower") represented by the Reconstruction Fund for Areas Affected by Terroristic Operation ("REFAATO) and the International Bank for Reconstruction and Development (IBRD) (the "Bank"), (the agreement referred hereafter as "the Fund)" toward financing the cost of Emergency Operation Development Project (EODP) ("the Project"). This Fund complements the Government's stabilization efforts with the immediate implementation of the reconstruction and rehabilitation of infrastructure subprojects and to restore the delivery of public services in the affected areas by terroristic operations. Total estimated budget for the Fund is U.S. \$ 350 million will be implemented over five years from July 2015 to June 2020. This would contribute to the country's economic and social recovery.

Under this Fund, the Bank support will promote inclusive recovery and reconstruction processes through a three-layered approach consisting of: (1) creation of an enabling environment for the recovery and reconstruction of liberated areas; (2) effective and timely implementation of the recovery and reconstruction activates; and (3) the formulation and financing of an integrated and coherent regional development framework for the liberated areas.

The Project is comprised of the following six components:

Component 1: Restoring Electricity Infrastructure and Connectivity.

Component 2: Restoring Municipal Waste, Water and Sanitation Services.

Component 3: Restoring Transport Infrastructure and Developing a Housing Reconstruction Subsidy Scheme.

Component 4: Restoring Health Services.

Component 5: Technical Assistance.

Component 6: Project Management, Sensitization and Monitoring and Evaluation.

The above components are implemented by different ministries and governmental agencies ("Implementing Party") through project management teams ("PMT") assigned by the Project management to work within each Implementing Party. These implementing parties consists of Ministry of Electricity, Ministry of Health, Ministry of Municipalities, State Commission for Roads and Bridges, Ministry of Water Resources and the Reconstruction Fund for Areas Affected by Terroristic Operation.

2. Significant Accounting Policies and Basis of Preparation

The Project's consolidated statement of cash receipts and cash disbursement was prepared in accordance with Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting. Under this basis of accounting, revenues are recorded when received and expenses are recorded when paid.

The United states Dollar (U.S. \$) is the Project's reporting and functional currency.

Transactions denominated in local currency are translated to U.S.\$ using the exchange rate of IQD 1,182.

3. Designated Bank account

This item represents total cash transferred from the World Bank to the bank accounts designated by each Implementing Party to finance the Project activities. During 2019, total transfers that were made by the Bank to these designated bank accounts amounted to U.S. \$ 30,018,825.

4. Direct payment

This item represents total cash payments made directly from the World Bank to the contractors who were contracted by each Implementing Party under the different components of the Project. During 2019, total direct payments that were made by the Bank directly to contractors amounted to U.S. \$ 14,430,921.

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

5. Goods and equipment

Note	Implementing Party	Contracts value	2019	From inception to 31 December 2018	Total	Outstanding balance
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
5.1	Ministry of Electricity	68,392,977	1,970,796	64,695,902	66,666,698	1,726,279
5.2	Ministry of Municipalities and Public Works	31,386,627	1,297,765	23,516,259	24,814,024	6,572,603
5.3	Ministry of Health	14,894,400	4,873,811	10,001,888	14,875,699	-
5.4	State Commission for Roads and Bridges	10,680,851	295	10,680,556	10,680,851	-
5.5	Reconstruction Fund for Areas Affected by Terroristic Operation	16,805	-	16,805	16,805	-
		<u>125,371,660</u>	<u>8,142,667</u>	<u>108,911,410</u>	<u>117,054,077</u>	<u>8,317,583</u>

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

5. Goods and equipment (continued)

5.1 Ministry of Electricity

Contract No.	Contractor	Contract Value U.S. \$	2019 U.S. \$	From inception to 31 December 2018 U.S. \$	Total U.S. \$	Outstanding Balance U.S. \$
G3	Joint Venture Of Aktif Group & Marseille Engineering & Trading Sal	9,785,978	34,780	9,715,062	9,749,842	36,136
G5-1	Matelec Co.	8,494,121	254,059	8,118,592	8,372,651	121,470
G3-B	Balikesir Elektromekanik Sanaya Tesisleri	6,512,750	41,342	6,209,349	6,250,691	262,059
G1	Ak-Ay Elektrik Dis	4,904,625	207,296	4,411,762	4,619,058	285,567
G7Lot1	Ak-Ay Elektrik Dis	4,891,835	370,913	4,372,542	4,743,455	148,380
G1-1	Ak-Ay Elektrik Dis	4,783,423	30,966	4,617,085	4,648,051	135,372
G4	Matelec Co.	4,067,777	121,667	3,586,426	3,708,093	359,684
G4-1	Matelec Co.	4,067,777	121,668	3,837,823	3,959,491	108,286
G2Lot1	Sa-Ra Energy Construction Trade And Industry	3,997,543	116,204	3,880,191	3,996,395	1,148
G5	Matelec Co.	3,716,010	111,146	3,597,667	3,708,813	7,197
G11	Toyota Tsusho Corporation	2,841,980	72,363	2,715,529	2,787,892	54,088
G9Lot123	Gulf Cable & Multi Co-Jordan	2,098,630	-	2,096,205	2,096,205	2,425
G2Lot2,3	Ak-Ay Elektrik Dis Tic.Koll.Stl	1,351,154	-	1,294,630	1,294,630	56,524
		61,513,603	1,482,404	58,452,863	59,935,267	1,578,336

(continued)

EMERGENCY OPERATION FOR DEVELOPMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK AND IMPLEMENTED BY THE STATE COMMISSION FOR ROADS AND BRIDGES

Notes to the Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

5. Goods and equipment (continued)

5.1 Ministry of Electricity (continued)

Contract No.	Contractor	Contracts Value	2019	From inception to 31 December 2018	Total	Outstanding Balance
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
G14-1,2	Saudia Modern Company Cables	1,061,194	4,422	1,017,999	1,022,421	38,773
G10Lot1	Mashtal Al Iraq For General Trading & Contracting	780,500	-	770,568	770,568	9,932
G6	Arabian Steel Pipes	769,368	23,012	746,279	769,291	77
G6-1	Arabian Steel Pipes Manufacturing	664,300	19,869	642,438	662,307	1,993
G8-1	Machine Technology Trading Company	660,000	-	654,276	654,276	5,724
G8-2	Machine Technology Trading Company	490,500	-	490,451	490,451	49
G14-3	Barme Makine	474,500	411,676	47,358	459,034	15,466
G10Lot4	AL- Ebtida General Trading & Electrical Co Ltd	455,400	13,662	424,096	437,758	17,642
G7Lot2	AL- Ebtida General Trading & Electrical Co. Ltd	392,000	11,760	380,213	391,973	27
G9-1	Gulf Cable & Multi Industries Co.	367,500	-	366,508	366,508	992
G8-3	Zanzam Spring For General Trading Co Ltd	306,650	-	292,632	292,632	14,018
G12	AL Sadara AL Iraqia & Shams Alsabah General Contracting	291,486	-	262,165	262,165	29,321
G13	AL Sadara AL Iraqia & Shams Alsabah General Contracting	150,000	-	136,071	136,071	13,929
-	Miscellaneous suppliers / Laptops	15,976	3,991	11,985	15,976	-
		68,392,977	1,970,796	64,695,902	66,666,698	1,726,279

EMERGENCY OPERATION FOR DEVELOPMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK AND IMPLEMENTED BY THE STATE COMMISSION FOR ROADS AND BRIDGES

Notes to the Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

5. Goods and equipment (continued)

5.2 Ministry of Municipalities and Public Works

Contract No.	Contractor	Contracts	From inception to		Total	Outstanding Balance
		Value	2019	31 December		
		U.S. \$	U.S. \$	2018		
				U.S. \$		U.S. \$
ICB-G06	Al-Nwuirair Co.	5,379,925	-	5,379,925	5,379,925	-
ICB-G03	Machine Technology	4,298,385	-	4,298,385	4,298,385	-
ICB-G02	Al-Nwuirair Co.	3,948,426	-	3,948,426	3,948,426	-
ICB-G06 A	Al-Nwuirair Co.	2,276,240	-	2,276,240	2,276,240	-
G17	Machine Technology	1,846,240	369,248	-	369,248	1,476,992
ICB-G04	Zamzam Spring	1,476,969	99,285	1,377,684	1,476,969	-
G15	Machine Technology	1,428,894	285,779	-	285,779	1,143,115
ICB-G07	Al-Kasid Co	1,383,126	-	1,383,126	1,383,126	-
ICB-G01	Al-Ghodwa Co.	1,278,506	-	1,278,506	1,278,506	-
G16	Iraqi International Trading Company	1,081,800	216,360	-	216,360	865,440
ICB-G05	Machine Technology	817,987	-	817,987	817,987	-
G21	Al-Nwuirair Co.	809,600	-	-	-	809,600
G18	Machine Technology	693,000	138,533	-	138,533	554,467
G12	Al-Nwuirair Co.	692,764	55,954	631,426	687,380	5,384
G19	Al-Nwuirair Co.	607,907	-	-	-	607,907
G22	Zamzam Spring	568,497	-	-	-	568,497
G20	Al-Nwuirair Co.	541,200	-	-	-	541,200
ICB-G02 A	Al-Nwuirair Co.	465,946	-	465,946	465,946	-
ICB-G01 DC	Al-Ghodwa Co.	429,501	47,413	382,088	429,501	-
ICB-G03A	Machine Technology	411,072	-	411,071	411,071	1
NCB-G09- 2017	Al-Ghodwa Co.	282,876	-	282,876	282,876	-
G13	Zamzam Spring	281,378	77,868	203,510	281,378	-
NCB-G11	Al-Nwuirair Co.	213,159	-	213,159	213,159	-
NCB-G11A	Al-Nwuirair Co.	85,655	-	85,655	85,655	-
ICB-G08	Al-Ghodwa Co.	77,486	4,000	73,486	77,486	-
Local Contractors	Local Contractors	3,972	-	3,972	3,972	-
N/A	Other goods	6,116	3,325	2,791	6,116	-
		31,386,627	1,297,765	23,516,259	24,814,024	6,572,603

EMERGENCY OPERATION FOR DEVELOPMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK AND IMPLEMENTED BY THE STATE COMMISSION FOR ROADS AND BRIDGES

Notes to the Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

5. Goods and equipment (continued)

5.3 Ministry of Health

Contract No.	Contractor	Contracts Value U.S. \$	2019 U.S. \$	From inception to 31 December 2018 U.S. \$	Total U.S. \$	Outstanding Balance U.S. \$
5e-6d	United Nations Office Project Services (UNOPS)/ Mobile Clinics and Ambulances	14,894,400	4,873,811	10,001,888	14,875,699	-
		<u>14,894,400</u>	<u>4,873,811</u>	<u>10,001,888</u>	<u>14,875,699</u>	<u>-</u>

5.4 State Commission for Roads and Bridges

Contract No.	Contractor	Contracts Value U.S. \$	2019 U.S. \$	From inception to 31 December 2018 U.S. \$	Total U.S. \$	Outstanding Balance U.S. \$
MOCHPM /G1	Waagner -Biro Bridge System AG	10,680,851	295	10,680,556	10,680,851	-
		<u>10,680,851</u>	<u>295</u>	<u>10,680,556</u>	<u>10,680,851</u>	<u>-</u>

5.5 Reconstruction Fund for Areas Affected by Terroristic Operation

Contract No.	Vendor	Contracts Value U.S. \$	2019 U.S. \$	From inception to 31 December 2018 U.S. \$	Total U.S. \$	Outstanding Balance U.S. \$
RF/G1	Aldorado for Communication	12,980	-	12,980	12,980	-
RF/G2	Altaif for Computers	3,825	-	3,825	3,825	-
		<u>16,805</u>	<u>-</u>	<u>16,805</u>	<u>16,805</u>	<u>-</u>

EMERGENCY OPERATION FOR DEVELOPMENT PROJECT (EODP)
 FINANCED BY THE WORLD BANK AND IMPLEMENTED BY THE STATE COMMISSION FOR ROADS AND BRIDGES

Notes to the Statement of Cash Receipts and Cash Disbursements
 For the year ended 31 December 2019

6. Civil work

Note	Implementing Party	Contracts value U.S. \$	2019 U.S. \$	From inception to 31 December 2018 U.S. \$	Total U.S. \$	Outstanding balance U.S. \$
6.1	State Commission for Roads and Bridges	105,196,419	22,280,124	72,924,031	95,204,155	9,992,264
6.2	Ministry of Municipalities and Public Works	27,798,954	11,072,234	10,850,867	21,923,101	5,875,853
		132,995,373	33,352,358	83,774,898	117,127,256	15,868,117

EMERGENCY OPERATION FOR DEVELOPMENT PROJECT (EODP)
 FINANCED BY THE WORLD BANK AND IMPLEMENTED BY THE STATE COMMISSION FOR ROADS AND BRIDGES
 Notes to the Statement of Cash Receipts and Cash Disbursements
 For the year ended 31 December 2019

6. Civil work (continued)

6.1 State Commission for Roads and Bridges

Contract No.	Contractor	Contracts	From inception		Total	Outstanding
		Value	2018	2019		
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
EODP/MOCHPM/W3/R1	Maa Alsamaa International Company	10,813,231	2,860,249	4,085,491	6,945,740	3,867,491
EODP/MOCHPM/W2/2	Hamorabi Construction Contracting Co.	9,176,083	2,125,374	7,050,709	9,176,083	-
EODP/MOCHPM/W2/3	Ashour Construction Contracting Co.	9,075,309	677,398	8,397,911	9,075,309	-
EODP/MOCHPM/W2/1	Ataa Al-Ardh	8,814,241	1,418,145	7,125,199	8,543,344	270,897
EODP/MOCHPM/W1/4	Hamorabi Construction Contracting Co.	7,009,629	936,442	5,397,092	6,333,534	676,095
EODP/MOCHPM/W2/4 b	Ashour Construction Contracting Co.	6,811,556	1,452,854	5,358,702	6,811,556	-
EODP/MOCHPM/W6	Al-Fao General Engineering Company	5,803,611	-	1,597,491	1,597,491	4,206,120
EODP/MOCHPM/W7	Al-Fao General Engineering Company	4,702,315	1,407,003	3,295,312	4,702,315	-
EODP/MOCHPM/W8	Al- Mutasim Contracting Co.	3,813,037	1,145,765	2,667,272	3,813,037	-
EODP/MOCHPM/AG/B6	Nabdh Al- Rafedian Co.	3,570,283	2,770,033	707,187	3,477,220	93,063
EODP/MOCHPM/W1/2	Ataa Al-Ardh	2,621,160	357,734	2,263,426	2,621,160	-
EODP/MOCHPM/AG/B5	Thefaf Al-Rafidain	2,550,441	1,576,864	906,932	2,483,796	66,645
EODP/MOCHPM/W1/3	Ibn Yakteen	2,513,561	(2,718)	2,516,279	2,513,561	-
MOCHPM/G1/TUI/2	Saad State Co.	2,542,641	220,415	2,322,226	2,542,641	-
EODP/MOCHPM/AG/B1	Jv (White Sand Co. & Aswar Al-Aqsa Co.)	2,498,820	435,373	2,063,447	2,498,820	-
EODP/MOCHPM/W9	Rad Al-Foraten Co.	2,270,926	472,342	1,798,584	2,270,926	-
EODP/MOCHPM/W2/4 a	Dera AL-Jazera Co. Ltd	2,299,885	-	1,805,497	1,805,497	494,388
EODP/MOCHPM/W5	Al- Mutasim Contracting Co.	1,946,886	-	1,946,886	1,946,886	-
EODP/MOCHPM/W10/2	Al-Fao General Engineering Company	1,943,263	-	1,943,263	1,943,263	-
EODP/MOCHPM/AG/B10	Al-Abid Al-Araby Co.	1,889,997	846,701	993,028	1,839,729	50,268
MOCHPM/G1/TUI/4	Al-Fao General Engineering Company	1,560,928	946,855	614,073	1,560,928	-
EODP/MOCHPM/W10/7	Hamorabi Construction Contracting Co	1,533,393	94,436	1,438,957	1,533,393	-
EODP/MOCHPM/W1/1	Nafhat Al_ Rafidain	1,510,514	38,684	1,471,830	1,510,514	-
EODP/MOCHPM/AG/B2	Nabdh Al- Rafedian Co.	1,388,927	-	1,388,927	1,388,927	-
		98,660,637	19,779,949	69,155,721	88,935,670	9,724,967

(Continued)

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

6.Civil works (continued)

6.1 State Commission for Roads and Bridges (continued)

Contract No.	Contractor	Contracts	2019	From inception	Total	Outstanding
		Value		to 31 December		Balance
		U.S. \$	U.S. \$	2018	U.S. \$	U.S. \$
EODP/MOCHPM/W10/4	Al- Mutasim Contracting Co.	1,006,966	534,137	472,829	1,006,966	-
EODP/MOCHPM/W10/3	Al- Mutasim Contracting Co.	976,620	-	976,620	976,620	-
EODP/MOCHPM/W10/1	Ashour Construction Contracting Co.	895,706	-	895,706	895,706	-
EODP/MOCHPM/AG/B3	Al-Aa Al-Iraq Company	871,620	22,297	849,323	871,620	-
EODP/MOCHPM/AG/B8	Ashbal Al-Dheyaghim	857,840	661,455	122,409	783,864	73,976
EODP/MOCHPM/W10/6	Rad Al-Foraten Co.	802,827	414,972	214,547	629,519	173,308
EODP/MOCHPM/W1/5	Jv (Taj Al-Mroaa Co. & Baraka Alqateef Co.)	742,223	722,210	-	722,210	20,013
MOCHPM/G1/TUI/3	Ashour Construction Contracting Co.	216,159	16,550	199,609	216,159	-
MOCHPM/G1/TUI/1	Ashour Construction Contracting Co.	165,821	128,554	37,267	165,821	-
		105,196,419	22,280,124	72,924,031	95,204,155	9,992,264

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

6.Civil works (continued)

6.2 Ministry of Municipalities and Public Works

Contract	Contracts	2019	From inception	Total	Outstanding
	Value		to 31		Balance
	U.S. \$	U.S. \$	December	U.S. \$	U.S. \$
			2018		
			U.S. \$		
W03-Rehabilitation Of Drinking Water Compact Units	3,014,423	1,343,149	575,614	1,918,763	1,095,660
W10-B- Implementation Transmission Pipeline 300 Mm And Rehabilitation	2,987,495	640,844	2,239,355	2,880,199	107,296
W05- Rehabilitation Of Drinking Water Compact Units Al-Dulooyya Woosta	2,520,472	1,842,452	451,790	2,294,242	226,230
W04-Rehabilitation Of Drinking Water Compact Units	1,874,483	734,266	369,542	1,103,808	770,675
W01- Rehabilitation Of Al-Awja- Owainat	1,731,551	201,215	799,027	1,000,242	731,309
W12-B- Rehabilitation Of Drinking Water Compact Units	1,563,854	757,439	310,000	1,067,439	496,415
W13-C-Rehabilitation Of Drinking Water Compact	1,533,659	1,160,420	243,961	1,404,381	129,278
W13- A-Rehabilitation Of Drinking Water Compact Units	1,375,380	232,200	1,143,179	1,375,380	-
W12-A - Rehabilitation Of Drinking Water Compact Units	1,362,813	201,947	930,954	1,132,901	229,912
W08-Rehabilitation Of Tikrit Main And Secondary Wastewater Lifting Stations	1,299,926	434,107	847,518	1,281,625	18,301
W06- Rehabilitation Of Drinking Water Compact Units Al-Rewashed Al-Qadeem	1,288,025	322,499	267,618	590,117	697,908
W16- Rehabilitation Of Alfallujah Sewerage Lift Station	1,244,990	358,909	487,169	846,078	398,912
W15-A-Rehabilitation Of Al-Muqdadiyah Old Water Project With Low	1,233,086	1,090,574		1,090,574	142,512
W13-B-Implementation Of Transition Pipe Line 400 Mm	1,107,000	489,578	617,423	1,107,000	-
W02-Rehabilitation Of Drinking Water Compact Units	930,253	408,707	-	408,707	521,546
W07-Rehabilitation Of WTP (Jalula Al-Qadeem And) And Compact Units	911,275	353,065	526,499	879,564	31,711
W14-Supply And Implementation Of Pipe Line	765,000	185,237	575,771	761,008	3,992
W10 A-Rehabilitation Of Al-Aazeem Compact Unit	523,096	140,380	266,910	407,290	115,806
W15-B-Rehabilitation Of Drinking Water Compact Units	382,216	92,437	146,386	238,823	143,393
W11- Rehabilitation Of As-Saadiya Storm Water Pumping Station	149,957	82,809	52,151	134,960	14,997
	27,798,954	11,072,234	10,850,867	21,923,101	5,875,853

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

7. Consultant services

Note	Implementing Party	Contracts value	2019	From inception to 31 December 2018	Total	Outstanding balance
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
7.1	Reconstruction Fund for Areas Affected by Terroristic Operation	5,989,730	1,987,686	1,367,419	3,355,105	2,634,625
7.2	Ministry of Municipalities and Public Works	1,333,665	490,633	405,747	896,380	437,285
7.3	State Commission for Roads and Bridges	488,889	34,600	402,989	437,589	51,300
7.4	Ministry of Electricity	358,700	99,044	142,222	241,266	117,434
		<u>8,170,984</u>	<u>2,611,963</u>	<u>2,318,377</u>	<u>4,930,340</u>	<u>3,240,644</u>

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

7. Consultant services (continued)

7.1 Reconstruction Fund for Areas Affected by Terroristic Operation

Contract No.	Contractor	Contracts	From inception		Total	Outstanding
		Value	2019	2018		
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
EODP/RF/C6	Afg International Inc.	1,772,472	1,005,275	610,493	1,615,768	156,704
EODP/RF/C5	SIM S.P.A	464,074	125,972	242,222	368,194	95,880
EODP/RF/C17	Afg+Horizon	436,438	209,500	-	209,500	226,938
EODP/RF/C16	Ideal	790,184	79,018	-	79,018	711,166
EODP/RF/C11	Kamal Abdullah Salman	24,000	-	23,200	23,200	800
EODP/RF/ C27	Maha Abdulkareem Naji	61,670	32,960	-	32,960	28,710
EODP/RF/C28	Dr.Anthony Finn	32,910	32,910	-	32,910	-
EODP/RF/C1	Majida Salman Mohammed	262,260	67,868	120,087	187,955	74,305
EODP/RF/C4	Ernst And Young	145,570	23,776	68,417	92,193	53,377
EODP/RF/C21	Kamal Abdullah Salman	96,000	44,000	42,800	86,800	9,200
EODP/RF/C20	Haider Sadiq Jafar	141,900	75,900	65,500	141,400	500
EODP/RF/C2	Canadian Leaders And Internati- Onal Consulting Inc.	576,149	259,267	57,615	316,882	259,267
EODP/RF/C8	Open Project Agriculture Engineering	537,660	-	48,525	48,525	489,135
EODP/RF/C7	Umer Hazim Shakir	36,660	-	36,360	36,360	300
EODP/RF/C10	Art City Co.	16,800	-	16,800	16,800	-
EODP/RF/C19	Abdelhamid A. Abdelhamid	15,000	-	15,000	15,000	-
EODP/RF/C25	Frame Vision Art Production Co.	56,800	31,240	14,200	45,440	11,360
EODP/RF/G4	Amurabaa Althahabi	5,200	-	5,200	5,200	-
EODP/RF/C24-1	Eco Con Ser Enviro. Solution	516,983	-	-	-	516,983
EODP/RF/C26	Tigris Net	1,000	-	1,000	1,000	-
		<u>5,989,730</u>	<u>1,987,686</u>	<u>1,367,419</u>	<u>3,355,105</u>	<u>2,634,625</u>

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

7. Consultant services (continued)

7.2 Ministry of Municipalities and Public Works

Contract No.	Contractor	Contracts	From inception		Total	Outstanding Balance
		Value	2019	2018		
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
ACE / C2A	Ace	499,500	93,432	129,853	223,285	276,215
C2B	Engicon Co.	399,300	192,487	118,079	310,566	88,734
C2B-1	Engicon Co.	195,700	156,611	-	156,611	39,089
MOHC/M-C4	Edward George Naom	112,254	24,000	68,829	92,829	19,425
MOHC/M-C8	Sabah Abdul Hassan Abbas	103,225	24,103	65,300	89,403	13,822
C9	Maizen A. Rasoul Al-Atrakchy	14,255	-	14,255	14,255	-
MOHC/M-C6	Tatyana Gorskaya	9,431	-	9,431	9,431	-
		1,333,665	490,633	405,747	896,380	437,285

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

7. Consultant services (continued)

7.3 State Commission for Roads and Bridges

Contract No.	Contractor	Contracts Value	2019	From inception to 31 December 2018	Total	Outstanding Balance
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
MOCHPM/C10	Elie Naim	102,900	-	102,900	102,900	-
MOCHPM/C1a	Dr. Ali Hameed Aziz	91,000	-	73,000	73,000	18,000
MOCHPM/C1b	Dr. Husain Khalaf Jarallah	76,000	19,600	45,600	65,200	10,800
MOCHPM/C6a	Raheem Shamukh Raheema	60,000	15,000	32,500	47,500	12,500
MOCHPM/C5a	Dr. Hussein Janna	32,000	-	32,000	32,000	-
MOCHPM/C1c	Dr. Riadh S Al-Mahaidi	29,500	-	29,500	29,500	-
MOCHPM/C5b	Dr. Hayder Abdulhameed	25,000	-	25,000	25,000	-
MOCHPM/C1d	Dr. Amer Farouk Izzet	25,000	-	15,000	15,000	10,000
MOCHPM/G1/TUI/1	Ministry Of Industry And Meterial	21,337	-	21,337	21,337	-
MOCHPM/C9	Dr. Ali Hussein Dawood	12,000	-	12,000	12,000	-
-	National Center Construction Laboratory	10,152	-	10,152	10,152	-
MOCHPM/C5c	Tatyana Gorskaya	4,000	-	4,000	4,000	-
		488,889	34,600	402,989	437,589	51,300

7.4 Ministry of Electricity

Contract No.	Consultant name	Contract Value	2019	From inception to 31 December 2018	Total	Outstanding Balance
		U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
EODP-MOE/C 3	Subhi Nori Fleh Office	121,875	35,083	37,500	72,583	49,292
EODP-MOE/DE/C- 4	Emad Ahmed Abbas Office	117,075	35,533	33,184	68,717	48,358
EODP-MOE/C1	Al-Ibdaa Company	73,750	-	71,538	71,538	2,212
EODP-MOE/C2	Hussain Khadim	46,000	28,428	-	28,428	17,572
		358,700	99,044	142,222	241,266	117,434

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

8. Operating cost

	2019	From inception to 31 December 2018	Total
	U.S. \$	U.S. \$	U.S. \$
Travel	327,076	1,408,792	1,735,868
Bank Charges	151,990	533,317	685,307
Vehicles Rent	58,268	144,023	202,291
Office Equipment	6,265	0	6,265
Communication	6,022	28,512	34,534
Internet	3,284	5,904	9,188
Stationery	2,304	10,619	12,923
Fuel And Oil	2,194	16,170	18,364
Advertising	2,087	196,671	198,758
Maintenance	435	12,782	13,217
Printings	-	15,311	15,311
Rent-Equipment's	-	1,810	1,810
Soft Ware	-	1,500	1,500
Others	46,657	264,196	310,853
	606,582	2,639,607	3,246,189

EMERGENCY OPERATION FOR DEVELOPEMENT PROJECT (EODP)
FINANCED BY THE WORLD BANK

Notes to the Consolidated Statement of Cash Receipts and Cash Disbursements
For the year ended 31 December 2019

9. Fund balance

	<u>2019</u>	<u>2018</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Cash balance per bank accounts as at 31 December	12,246,098	15,234,450
<u>Add:</u>		
Operating advances	21,165	16,941
Deposit in transit	911,918	-
<u>Less:</u>		
Operating advances disbursed	(3,187)	(824,471)
Tender fees	(85,116)	(222,643)
Refund to World Bank		(2,000,000)
Outstanding checks	(1,889,720)	(1,563,766)
Cash balance per books at 31 December	<u><u>11,201,158</u></u>	<u><u>11,464,982</u></u>