



Date: 30 MAR 2022

H. E. MEY Alamine Ousmane  
Minister of Economy, Planning and Regional Development  
Ministry of Economy, Planning and Regional Development  
Yaoundé  
Republic of Cameroon

**Re: Republic of Cameroon  
IDA Credit 70320-CM and TFB7665  
Cameroon COVID19 Additional Financing for Vaccines  
Additional Instructions: Disbursement and Financial Information Letter.**

Honorable Minister:

I refer to the Financing Agreements between Republic of Cameroon (the “Recipient”) and the International Development Association (the “Association”) for the above-referenced Project. The General Conditions, as defined in the Financing Agreement, provide that the Recipient may from time to time request withdrawals of Credit and Grant amounts from the Credit and Grant Accounts in accordance with the Disbursement and Financial Information Letter, and such additional instructions as the Association may specify from time to time by notice to the Recipient. The General Conditions also provide that the Disbursement and Financial Information Letter may set out Project specific financial reporting requirements. This letter constitutes such Disbursement and Financial Information Letter (“DFIL”), and may be revised from time to time.

**I. Disbursement Arrangements, Withdrawal of Credit Funds, and Reporting of Uses of Credit Funds.**

The *Disbursement Guidelines for Investment Project Financing*, dated February 2017, (“Disbursement Guidelines”) are available in the Association’s public website at <https://www.worldbank.org> and its secure website “Client Connection” at <https://clientconnection.worldbank.org>. The Disbursement Guidelines are an integral part of the DFIL, and the manner in which the provisions in the guidelines apply to the Credits are specified below.

**(i) Disbursement Arrangements**

- **General Provisions** (Schedule 1). The table in Schedule 1 sets out the disbursement methods which may be used by the Recipient, information on registration of authorized signatures, processing of withdrawal applications (including minimum value of applications and processing of advances), instructions on supporting documentation, and frequency of reporting on the Designated Account.
- **Special Provision**. Projects in situations of urgent need of assistance or capacity constraints: Disbursements under contracts for goods, works, non-consulting services and consulting services procured or selected through international open or limited competition or Direct Selection, as set out in the procurement plan, must be made only through Direct Payment and/or Special Commitment disbursement methods.

**(ii) Electronic Delivery.** Section 11.01 (c) of the General Conditions.



The Association may permit the Recipient to electronically deliver applications (with supporting documents) through the Association's web-based portal (<https://clientconnection.worldbank.org>) "Client Connection". This option may be effected if the officials designated in writing by the Recipient who are authorized to sign and deliver Applications have registered as users of "Client Connection". The designated officials may deliver Applications electronically by completing the Form 2380, which is accessible through "Client Connection". By signing the Authorized Signatory Letter, the Recipient confirms that it is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the Association by electronic means. The Recipient may continue to exercise the option of preparing and delivering Applications in paper form. The Association reserves the right and may, in its sole discretion, temporarily or permanently disallow the electronic delivery of Applications by the Recipient. By designating officials to use SIDC and by choosing to deliver the Applications electronically, the Recipient confirms through the authorized signatory letter its agreement to: (a) abide by the Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation, available in the Association's public website at <https://worldbank.org> and "Client Connection"; and (b) to cause such official to abide by those terms and conditions.

## **II. Financial Reports and Audits.**

*(i) Financial Reports.* The Recipient must prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar quarter, interim unaudited financial reports ("IFR") for the Project covering the quarter. Where a UN agency is contracted by the Recipient, the Recipient is responsible to ensure that the financial reporting requirements applicable to the UN Agency are stipulated in the agreement between the Recipient and the UN agency and met in a timely manner.

*(ii) Audits.* Each audit of the Financial Statements must cover the period of one fiscal year of the Recipient, commencing with the fiscal year in which the first withdrawal was made. The audited Financial Statements for each such period must be furnished to the Association not later than six (6) months after the end of such period. Where a UN agency is contracted by the Recipient, the Recipient is responsible to ensure that the documentation requirements applicable to the UN agency, for project audit purposes, are stipulated in the agreement between the Recipient and the UN agency.

## **III. Other Information.**

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Association's website (<http://www.worldbank.org/>) and "Client Connection". The Association recommends that you register as a user of "Client Connection". From this website you will be able to prepare and deliver Applications, monitor the near real-time status of the Credit and Credit, and retrieve related policy, financial, and procurement information.



For more information about the website and registration arrangements, or if you have any queries in relation to the above, please contact the Association by email at [AskLoans@WorldBank.org](mailto:AskLoans@WorldBank.org) using the above reference.

Very truly yours,  
INTERNATIONAL DEVELOPMENT ASSOCIATION

By \_\_\_\_\_

Name: ADILLA SECK

Title: COUNCIL DIRECTOR  
Africa Region



Attachments

1. Form of Authorized Signatory Letter
2. Statement of Expenditure (SOE)

**Schedule 1 : Disbursement Provisions**

Basic Information					
<b>Credit Number Grant Number</b>	70320-CM and TFB7665	<b>Country</b>	Republic of Cameroon	<b>Closing Date</b>	Section [III.B.2.] of Schedule [2] to the Loan Agreement.
		<b>Recipient</b>	Republic of Cameroon		
		<b>Name of the Project</b>	Cameroon COVID19 Additional Financing for Vaccines	<b>Disbursement Deadline Date</b> <i>Subsection 3.7</i> **	Four months after the closing date.
Disbursement Methods and Supporting Documentation					
<b>Disbursement Methods</b> <i>Section 2 (**)</i>	<b>Methods</b>	<b>Supporting Documentation</b> <i>Subsections 4.3 and 4.4 (**)</i>			
Direct Payment	Yes	Copy of records			
Reimbursement	Yes	<ul style="list-style-type: none"> <li>Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL for all Eligible Expenditures</li> </ul>			
Designated Account	NO	<ul style="list-style-type: none"> <li>Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL for all Eligible Expenditures</li> </ul>			
Special Commitments	Yes	Copy of Letter of Credit			
Designated Account (Sections 5 and 6 (**))					
<b>Type</b>	Segregated	<b>Ceiling</b>	<b>Fixed</b>		
<b>Financial Institution - Name</b>	UBA Cameroon	<b>Currency</b>	XAF		
<b>Frequency of Reporting</b> <i>Subsection 6.3 (**)</i>	Monthly	<b>Amount</b>	1 billion		
Minimum Value of Applications (subsection 3.5)					
The minimum value of applications for Reimbursement, Direct Payment and Special Commitment is 20% of the Ceilings of the Designated Accounts					
Authorized Signatures (Subsection 3.1 and 3.2 **) The form for Authorized Signatories Letter is provided in Attachment 1 of this letter Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)					
<b>Authorized Signatures:</b> Applications for this Financing will be signed by the official(s) designated in the Standing Authorization Letter and authorized to sign Withdrawal Applications, including by electronic means, for all Cameroon projects.					
<b>Withdrawal and Documentation Applications:</b> All Applications and its supporting documentation, and Authorized Signatory Letter will be electronically sent via the Bank's system "Client Connection".					
Additional Instructions					

1. Disbursements under contracts for goods, works, non-consulting services and consulting services procured or selected through international open or limited competition or Direct Selection, as set out in the procurement plan, must be made only through Direct Payment and/or Special Commitment disbursement methods.
2. Under category 1 of the table under Schedule 2 Section III.A (“Withdrawal Table”) of the Financing Agreement, payments to UN Agencies may be made through UN Advances (with or without a UN Commitment) disbursement mechanism. In case of a contract with a UN Agency requiring a UN Commitment, an application for issuance of UN Commitment is to be submitted by the Recipient. Subsequent payments and documentation of expenditures under the contract must be made in accordance with the Commitment letter to be issued by the Association and the contract between the Recipient and the UN agency. In case of a UN Advance (without UN Commitment), documentation of expenditure should be made once the final invoice is issued and based on the UN Financial Report.

NA

*\*\* Sections and subsections relate to the “Disbursement Guidelines for Investment Project Financing”, dated February 2017.*

IBRD- International Bank for Reconstruction and Development

Statement of Expenditures

Payment made during the period from  to

The following expenditures have been incurred during the retroactive financing period (please tick)

Yes	No
Yes	No

The following expenditures have been incurred before the closing date of the loan/credit/grant (please tick)

Financier	
Loan/Credit/Grant #	
Application #	
Category #	
Page #	

											ONLY for the Designated Account		
1	2	3	4	5	6	7	8	9	10	11	13	14	15
Item No	Supplier's Name	Brief Description of the expenditure	Prior Review Contract? (YES or NO)	Contract # (Client Connector # for Prior Review contracts)	Contract currency and amount (original + amendment)	Invoice number	Date of payment	Total amount of invoice covered by Application (net of retention)	% Financed by the Bank	Eligible Amount (Col 9 X 10)	Exchange rate	Date of Withdrawal from the Designated Account	Amount Withdrawn from the Designated Account (Col 11 / 12)
								0.00		0.00		TOTAL	0.00

Supporting documents for this SOE are retained at

(insert location)

A separate form should be used for each category