

Honorable Professor Biman Chand Prasad
Deputy Prime Minister and Minister for Finance, Strategic Planning,
National Development and Statistics
Ministry of Finance, Strategic Planning, National Development and Statistics
Ro Lalabalavu House
P O Box 2212 Suva
REPUBLIC OF FIJI

**Re: IDA Credit 7106-FJ
(Additional Financing for Fiji Social Protection COVID-19 Response
and System Development Project)**

Additional Instructions: Disbursement and Financial Information Letter (1st Amendment)

Excellency:

I refer to the Financing Agreement between Republic of Fiji (“Recipient”) and the International Development Association (“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 IDA Credit No. 7106-FJ (“Financing”) from the Financing Account in accordance with the Disbursement and Financial Information Letter (“DFIL”), 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 and may be revised from time to time, *and replaces the DFIL dated May 24, 2022 in its entirety.*

I. Disbursement Arrangements, Withdrawal of Financing Funds, and Reporting of Uses of Financing Funds

The *Disbursement Guidelines for Investment Project Financing*, dated February 2017 (“Disbursement Guidelines”), are available on 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 Disbursement Guidelines apply to the Financing is 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, and conditions, information on registration of authorized signatories, processing of Withdrawal Applications (including the 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 for the project, must be made only through Direct Payment and/or Special Commitment disbursement methods.

(ii) Withdrawal Applications (Electronic Delivery)¹

The Recipient shall deliver Withdrawal Applications (with supporting documents, “Applications”) electronically through the Association’s web-based portal “Client Connection” at <https://clientconnection.worldbank.org>. This option will be effective after 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 shall deliver Applications electronically by completing Form 2380, which is accessible through “Client Connection.” By signing the Authorized Signatory Letter, which can be delivered manually or electronically, 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 these means. The Recipient may exercise the option of preparing and delivering Applications in paper form on exceptional cases (including those where the Recipient encounters legal limitations) and which were previously agreed with the Association. By designating officials to use SIDC and 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 the Use of Electronic Means to Process Applications and Supporting Documentation, available in the Association's public website at <https://www.worldbank.org> and “Client Connection” at <https://clientconnection.worldbank.org>; and (b) to cause such officials to abide by those terms and conditions.

II. Financial Reports and Audits²

(i) Financial Reports

The Recipient shall prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar semester interim unaudited financial reports (“IFRs”) for the Project covering the semester.

1. Audits

Each audit of the Financial Statements shall cover the period of one (1) 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 shall be furnished to the Association by the Recipient not later than nine (9) months after the end of such period. As an additional requirement, the audit report will contain a separate opinion on compliance of “Unemployment Assistance Cash Transfers” and ‘Labor Costs’ for Job for Nature 2.0 with the Financing Agreement.

III. Other Important Information

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Association’s public website at <https://www.worldbank.org> and “Client Connection” at <https://clientconnection.worldbank.org>, the Bank recommends that you register as a user of “Client Connection.” From this website, you will be able to prepare and deliver Authorized Signatory Letters and Withdrawal Applications, monitor the near real-time status of the financing and retrieve related policy,

¹ Section 10.01 (c) of the General Conditions

² Section 5.09 of the General Conditions

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 using the above reference.

Yours sincerely,



Stephen N. Ndegwa
Country Director
Papua New Guinea and the Pacific Islands
East Asia and Pacific Region

Attachments

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

With copies: Mr. Shiri Gounder, Ministry of Finance
370 Victoria Parade
Suva, Fiji
shiri.gounder@finance.gov.fj

Ms. Sisilia Nailade, Ministry of Finance
370 Victoria Parade
Suva, Fiji
sisilia.nailade@finance.gov.fj

Schedule 1: Disbursement Provisions

Basic Information					
IDA Credit No.	7106-FJ	Country	Republic of Fiji	Closing Date	Section III.B.2 of Schedule 2 to the Loan Agreement.
		Recipient	Republic of Fiji (with Ministry of Economy as recipient of IDA credit funds)		
		Name of the Project	Fiji Social Protection COVID-19 Response and System Development Project	Disbursement Deadline Date	Four (4) months after the closing date
Disbursement Methods and Supporting Documentation					
Disbursement Methods	Methods	Supporting Documentation			
Direct Payment	Yes	Copy of records (e.g., invoices and receipts)			
Reimbursement	Yes	Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL			
Advance (into a Designated Account)	Yes	Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL			
Special Commitments	Yes	Copy of Letter of Credit (including pro forma invoice(s), if cited in the Letter of Credit)			
Designated Account					
Type	Pooled; one (1) pooled designated account for receipts of funds from IDA Credit No. 6828-FJ under the Original Financing and IDA Credit No. 7106-FJ under the Additional Financing only.		Ceiling	Fixed	
Financial Institution - Name	HFC Bank		Currency	Fiji Dollars (FJD)	
Frequency of Reporting	Quarterly or more if needed		Amount	FJD 2,000,000 for IDA Credit No. 6828-FJ and IDA Credit No. 7106-FJ combined	
Minimum Value of Applications (subsection 3.5)					
The minimum value of applications for Reimbursement, Direct Payment and Special Commitment is FJD 80,000 equivalent.					
Authorized Signatures					
<i>Withdrawal and Documentation Applications</i>					
<i>The form for Authorized Signatories Letter is provided in Attachment 1 of this letter</i>					
<p>The form for Authorized Signatory Letter is provided in Attachment 1 of this letter. The ASL and all Withdrawal Applications with their supporting documentation will be submitted electronically via the Association's "Client Connection" system. If the ASL and all Withdrawal Applications with their supporting documentation will be submitted manually to the following address</p> <p>The World Bank Level 19, 14 Martin Place CML Building Sydney NSW 2000, Australia</p>					

Attention: Country Director

If Withdrawal Applications with their supporting documentation will be submitted manually, please submit to the following address:

The World Bank

26th Floor, One Global Place

5th Avenue cor 25th Street, Bonifacio Global City

Taguig City, Philippines 1634

Attention: Loan Department

Additional Information

1. The designated account already opened under the Original Financing of the Project will also be used for receipts of funds from IDA Credit No. 6828-FJ under the Additional Financing Separate records should be kept to clearly account for funds from IDA Credit No. 6828-FJ and IDA Credit No. 7106-FJ.
2. To the extent practical, funds from the Original Financing (IDA Credit No. 6828-FI) may be exhausted before funds from the Additional Financing (IDA Credit No. 7106-FJ) are accessed.

[Attachment 1 – Form of Authorized Signatory Letter]

[Letterhead]
Ministry of Finance
[Street address]
[City] [Country]

[DATE]

International Development Association
1818 H Street, N.W.
Washington, D.C. 20433
United States of America

Attention: [Country Director]³

Dear [Country Director]:

Re: IDA [Credit] [Grant]⁴ No. _____ - ____ (name of Project)

I refer to the [Credit] [Grant] Agreement (“Agreement”) between the International Development Association (“Association”)[, acting as implementing of the]⁵ and [name of recipient] (“Recipient”), providing the above [Credit] [Grant]. For the purposes of Section 2.03 of the General Conditions as defined in the Agreement, any ⁶[one] of the persons whose authenticated specimen signatures appear below is authorized on behalf of the Recipient to sign Withdrawal Applications (“Application”) [and applications for a special commitment] under this [Credit] [Grant].

For the purpose of delivering Applications to the Association, including by electronic means, ⁷[each] of the persons whose authenticated specimen signatures appears below is authorized on behalf of the Recipient, acting ⁸[individually] ⁹[jointly], to deliver Applications and evidence in support thereof on the terms and conditions specified by the Association.

³ Instruction to Association staff: please forward this letter to the Country Lawyer for further processing (Recipient: please do not delete this note).

⁴ Instruction to the Recipient: use “Credit” or “Grant” as applicable. *Please delete this footnote in the final letter that is sent to the Association.*

⁵ Instruction to the Recipient: add text in line with the Grant Agreement if applicable, if not applicable delete it. *Please delete this footnote in the final letter that is sent to the Associations*

⁶ Instruction to the Recipient: stipulate if more than one person needs to sign Applications, and how many or which positions, and if any thresholds apply. *Please delete this footnote in the final letter that is sent to the Association.*

⁷ Instruction to the Recipient: stipulate if more than one person needs to *jointly* sign Applications, if so, please indicate the actual number. *Please delete this footnote in the final letter that is sent to the Association.*

⁸ Instruction to the Recipient: use this bracket if any one of the authorized persons may sign; if this is not applicable, please delete it. *Please delete this footnote in the final letter that is sent to the Association.*

⁹ Instruction to the Recipient: use this bracket only if several individuals must jointly sign each Application; if this is not applicable, please delete it. *Please delete this footnote in the final letter that is sent to the Association.*

This confirms that the Recipient is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the Association by electronic means. In full recognition that the Association shall rely upon such representations and warranties, including without limitation, the representations and warranties contained in the *Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation* (“Terms and Conditions of Use of SIDC”), the Recipient represents and warrants to the Association that it will cause such persons to abide by those terms and conditions.

This Authorization replaces and supersedes any Authorization currently in the Association records with respect to this Agreement.

[Name], [position] Specimen Signature: _____

[Name], [position] Specimen Signature: _____

[Name], [position] Specimen Signature: _____

Yours truly,

/ signed /

[Position]¹⁰

¹⁰ Instruction to Association staff: please forward this letter to the Country Lawyer for further processing (Borrower: please do not delete this note).

Attachment 2 – Statement of Expenditures

Statement of Expenditures SOE																							
Payment made during the period from _____ to _____											<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Financier:</td><td>_____</td></tr> <tr><td style="text-align: right;">Loan/Credit/Grant #:</td><td>_____</td></tr> <tr><td style="text-align: right;">Application #:</td><td>_____</td></tr> <tr><td style="text-align: right;">Category #:</td><td>_____</td></tr> <tr><td style="text-align: right;">Page #:</td><td>_____</td></tr> </table>			Financier:	_____	Loan/Credit/Grant #:	_____	Application #:	_____	Category #:	_____	Page #:	_____
Financier:	_____																						
Loan/Credit/Grant #:	_____																						
Application #:	_____																						
Category #:	_____																						
Page #:	_____																						
The following expenditures have incurred during the retroactive financing period (please tick)											<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Yes</td><td style="text-align: center;">No</td></tr> <tr><td style="text-align: right;">Yes</td><td style="text-align: center;">No</td></tr> </table>			Yes	No	Yes	No						
Yes	No																						
Yes	No																						
The following expenditures have incurred during before the closing date of the loan/credit/grant (please tick)											<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Yes</td><td style="text-align: center;">No</td></tr> <tr><td style="text-align: right;">Yes</td><td style="text-align: center;">No</td></tr> </table>			Yes	No	Yes	No						
Yes	No																						
Yes	No																						
											ONLY for the Designated Account												
1	2	3	4	5	6	7	8	9	10	11	12	13	14										
Item No	Supplier's Name	Brief Description of the expenditure	Prior Review Contract? (YES or NO)	Contract # (Client Connection # for Prior Review contracts)	Contract currency & amount (original + amendments)	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 _____																							
<i>(Insert location)</i>																							
A separate form should be used for retroactive financing																							
A separate form should be used for each category																							

FOR OFFICIAL USE ONLY

Prepared by: *M. Mascardo, Finance Officer, WFACS*

Cleared with and cc: *[Country Lawyer, Unit]*
 [Task Team Leader, Unit]

Cc: *[FMS, Unit]*