



Date: 12 3 DEC 2022

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

**Re: IDA Credit 69870-CM
Acceleration of the Digital Transformation of Cameroon
Additional Instructions: Disbursement and Financial Information Letter.**

Honorable Minister:

I refer to the Financing Agreement between the 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 the Credit amount from the Credit Account 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 Credit 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, 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.

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

The Recipient will deliver Withdrawal Applications (with supporting documents) electronically through the Association’s web-based portal “Client Connection” at <https://clientconnection.worldbank.org>. This option will be effected after the officials designated in writing by the Recipient who are authorized to sign and deliver Withdrawal Applications have registered as users of “Client Connection”. The designated officials will 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 exercise the option of preparing and delivering Withdrawal 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 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.

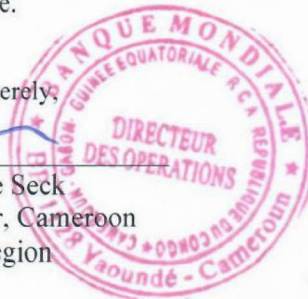
(ii) Audits. Each audit of the Financial Statements must cover the period of one fiscal year of the Recipient, commencing with the fiscal year in which the first withdrawal was made. The audited Financial Statements for each such period must be furnished to the Association not later than six (6) months 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 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 using the above reference.

Yours sincerely,

Abdoulaye Seck
Country Director, Cameroon
Africa Region



Attachments

1. Statement of Expenditures (SOE)
2. Customized SOE for e-Vouchers.
3. Customized SOE for CAPEX Subsidies and Matching Grants.

Schedule 1 : Disbursement Provisions

Basic Information					
Credit Number	69870-CM	Country	Republic of Cameroon	Closing Date	Section IV.B.6. of Schedule 2 to the Financing Agreement.
		Recipient	Republic of Cameroon		
		Name of the Project	Acceleration of the Digital Transformation of Cameroon	Disbursement Deadline Date	Four (04) months after the closing date.
Subsection 3.7 **					
Disbursement Methods and Supporting Documentation					
Disbursement Methods <i>Section 2 (**)</i>	Methods	Supporting Documentation <i>Subsections 4.3 and 4.4 (**)</i>			
Direct Payment	Yes	Copy of records			
Reimbursement	Yes	<ul style="list-style-type: none"> • For Categories 1 and 6: Statement of Expenditures (SOE) in the format provided in Attachment 1 of this DFIL • For Category 2 (PBCs): PBC reconciliation Statement in the format provided in Attachment 4 of the DFIL and evidence of the level of achievement of PBCs, acceptable to the Bank and as formally notified to the Recipient (see additional instructions). 			
Designated Account (DA)	Yes	<ul style="list-style-type: none"> • For Categories 3 and 5 (CAPEX Subsidies and Matching Grants): Customized SOE in the format provided in Attachment 3 of this DFIL • For Category 4 (e-Vouchers): Customized SOE in the format provided in Attachment 2 of this DFIL 			
Special Commitments	Yes	Copy of Letter of Credit			
Designated Account (Sections 5 and 6 **)					
Type	Three segregated DAs: - DA-A for Categories 1 and 6 - DA-B for Category 2 - DA-C for Categories 3, 4 and 5		Ceiling	Variable	
Financial Institution - Name	Credit Communautaire d'Afrique (CCA Bank)		Currency	XAF	
Frequency of Reporting <i>Subsection 6.3 (**)</i>	Quarterly	Amount	Forecast for two (02) quarters as per IFR		
Minimum Value of Applications (subsection 3.5)					
The Minimum Value of Applications for Reimbursement, Direct Payment and Special Commitment is USD 100,000 equivalent.					
Authorized Signatures (Subsection 3.1 and 3.2 **)					
Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)					
Authorized Signatures: Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in your letter of July 14, 2017 or any amendments thereto.					

Withdrawal and Documentation Applications: All Applications and its supporting documentation, and Authorized Signatory Letter will be electronically sent via the Bank's system "Client Connection".

Additional Instructions

- I. For disbursement under Category 2 (PBCs):
 - a. Supporting documentation for documentation of Eligible Expenditures under the PBCs are: (i) Bank notification confirming that one or more PBCs (as referred to under Schedule 2 of the Grant Agreement) have been achieved and indicating the amounts payable for such PBCs and (ii) PBC Payment Reconciliation Statement in the format provided in Attachment 4 of DFIL.
 - b. For each withdrawal request, the amount payable shall be the lesser between (i) the amount allocated for the achievement of one or more PBCs and (ii) the amount of eligible expenditures incurred by the achievement date of such PBCs.

Other

Payments to UN Agencies (if any) 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.

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

Attachment 1 – Statement of Expenditures format

Statement of Expenditures

Payment made during the period from to

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

Yes	No
Yes	No

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

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?) <i>(YES or NO)</i>	Contract # <i>(Client Connection # for Prior Review Contracts)</i>	Contract Currency and Amount <i>(Original + Amendment)</i>	Invoice Number	Date of Payment	Total Amount of Invoice Covered by Application <i>(Net of Retention)</i>	% Financed from the Bank	Eligible Amount <i>(Col 9 x 10)</i>	Exchange Rate	Date of Withdrawal from the Designated Account	Amount Withdrawn from the Designated Account <i>(Col 11/12)</i>
									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.

Attachment 2 – Customized Statement of Expenditures for E-Vouchers

Payments made during the period from _____ to _____

Loan/Credit/Grant No.: _____

Application No.: _____

SOE No.: _____

E-VOUCHERS

1	2	3	4	5	6	7	8	9	10
Item No	Name and Address of Beneficiary	Agreement No. & Date	Brief Description of Activities	Currency and Total Amount	Total Amount payment request covered by application <i>(Net of Retention)</i>	% Financed from the Bank	Payment request eligible for Financing	Date of Payment	Remarks
TOTALS									

Supporting documents for this SOE are retained at

(Insert location)

Attachment 3 – Customized Statement of Expenditures for Matching Grants

Payments made during the period from _____ to _____

Credit/Grant No.: _____

Application No.: _____

SOE No.: _____

CAPEX SUBSIDIES & MATCHING GRANTS

1	2	3	4	5	6	7	8	9	10
Item No	Name and Address of Beneficiary	Agreement No. & Date	Brief Description of Activities	Currency and Total Amount of the Agreement	Total Amount of payment request covered by application <i>(Net of Retention)</i>	% Financed from the Bank	Payment request eligible for Financing	Date of Payment	Remarks
TOTALS									

Supporting documents for this SOE are retained at

(Insert location)

