Mr. Rainer Frauenfeld  
Director  
Kenya Multi Country Office  
United Nations Office for Project Services (UNOPS)  

Re: IDA Grant D509-ZW  
(Zimbabwe IDAI Recovery Project)  
Additional Instructions: Disbursement and Financial Information Letter

Dear Sir:

I refer to the Financing Agreement between United Nations Office for Project Services (UNOPS) (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 Grant amounts from the Grant 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 Grant Funds, and Reporting of Uses of Grant 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 Grant is specified below.

(i) Disbursement Arrangements

- (ii) 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 Borrower 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 semester, interim unaudited financial reports (“IFR”) for the Project covering the semester.

(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 as per the FMFA.

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 Grant, 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 AskLoan@WorldBank.org using the above reference.

Yours sincerely,

[Signature]

Paul Noumba Um
Country Director
Republic of Zimbabwe
Africa Region
Attachments

1. Form of Authorized Signatory Letter
2. Template draft of Interim unaudited Financial Report (IFR)
### Schedule 1: Disbursement Provisions

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Basic Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>D509-ZW</td>
<td>Country: Republic of Zimbabwe</td>
</tr>
<tr>
<td></td>
<td>Recipient: UNOPS-United Nations Office for Project Service</td>
</tr>
<tr>
<td></td>
<td>Name of the Project: Zimbabwe IDAI Recovery Project</td>
</tr>
<tr>
<td></td>
<td>Closing Date: Section IV.B.2. of Schedule I to the Financing Agreement</td>
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<table>
<thead>
<tr>
<th>Disbursement Methods and Supporting Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Disbursement Methods</strong></td>
</tr>
<tr>
<td>Direct Payment</td>
</tr>
<tr>
<td>Reimbursement</td>
</tr>
<tr>
<td>Advance (UNOPS)</td>
</tr>
<tr>
<td>Special Commitments</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Designated Account (Sections 5 and 6) <strong>(*)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type</strong></td>
</tr>
<tr>
<td><strong>Financial Institution - Name</strong></td>
</tr>
<tr>
<td><strong>Currency</strong></td>
</tr>
<tr>
<td><strong>Frequency of Reporting</strong></td>
</tr>
<tr>
<td><strong>Amount</strong></td>
</tr>
</tbody>
</table>

**Minimum Value of Applications (Subsection 3.5)**

The minimum value of applications for Reimbursement is USD 20,000 (equivalent).

**Authorized Signatures (Subsection 3.1 and 3.2)**

The form for Authorized Signatories Letter is provided in Attachment I of this letter Withdrawal and Documentation Applications (Subsection 3.3 and 3.4).

**Address for ASL**

The World Bank, Loan Department
13th Floor Delta Center
Menengai Road, Upper Hill
P.O. Box 30977-00100
Nairobi, Kenya
Tel: +254 20 293 6000

**Address for Withdrawal Applications**

The World Bank Country Office
Block 3, Arundale Business Park
107 Norfolk Road
Mount Pleasant, Harare
Republic of Zimbabwe

All Withdrawal Applications and its supporting documentation will be electronically sent via the Association’s system Clientconnection.

**Additional Information/Instructions**

Advances from the UNOPS Ledger Account (WB Designated Account) may be made to the UN Agencies that are implementing the sub-components of the project. The UN Agencies will report to UNOPS on the utilization of the funds and UNOPS provides a consolidated report.

**Other**

As per the FMFA there will be a ledger account from the UNOPS consolidated account.

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**Sections and subsections relate to the "Disbursement Guidelines for Investment Project Financing", dated February 2017.**
Attachment 1 – Form of Authorized Signatory Letter

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

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

[DATE]

Re: Grant No. D509-ZW
(Zimbabwe IDAI Recovery Project)

Attention: __________________________ Country Director

I refer to the Grant Agreement ("Agreement") between the International Development Association (the "Association"), and United Nations Office for Project Service (UNOPS) (the "Recipient"), dated ______ providing the above Grant. For the purposes of Section 2.03 of the General Conditions as defined in the Agreement, any [one] of the persons whose authenticated specimen signatures appear below is authorized on behalf of the Recipient to sign applications for withdrawal [and applications for a special commitment] under this Grant.

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

1 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 final letter that is sent to the Association.

2 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 final letter that is sent to the Association.

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

4 Instruction to the Recipient: use this bracket only if several individuals must jointly sign each Application; if this is not applicable, please delete. Please delete this footnote in final letter that is sent to the Association.
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]
Attachment 2 - Interim unaudited Financial Statements
Provided separately
### INTERIM FINANCIAL STATEMENT AS AT

#### 1) INCOME

<table>
<thead>
<tr>
<th>Period</th>
<th>Deposits</th>
<th>Interest</th>
<th>Refund / Inter-Project Transfer</th>
<th>Miscellaneous Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### TOTAL FUNDS (A)

- 0.00

#### 2) PROJECT EXPENSES

**PERIOD - PRIOR YEARS:**

<table>
<thead>
<tr>
<th>Year</th>
<th>Project Expense</th>
<th>Net exchange gain</th>
<th>Management fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**PERIOD - CURRENT YEAR**

<table>
<thead>
<tr>
<th>Year</th>
<th>Project Expense</th>
<th>Net exchange gain</th>
<th>Management fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### TOTAL PROJECT EXPENSES (B)

- 0.00

**Project Advances (C)***

- 0.00

**Less: Project Capitalised Asset (C)***

- 0.00

#### PROJECT CASH BALANCE (D) = (A) - (B) - (C)

- 0.00

**Open Purchase Orders (E)**

- 0.00

**3) PROJECT FUND BALANCE (F) = (D) - (E)**

This statement is interim and is provided for information purposes only. Figures are not final. Final figures will appear in the certified financial statement once books for the concerned period are closed.

The Statement is following IPSAS reporting requirements, Management Fee is calculated and recorded against Project Expenses (Disbursements + Receipt Accruals).

Project Advances represents amounts yet to be either recovered or settled against Project Expenses. Open POs represents amounts committed against goods/services yet to be delivered/rendered. Fund balance represents cash available for implementation activities.

Prepared by __________________________   Certified By __________________________