H.E. Nganou Djoumessi Emmanuel  
Minister of Economy, Planning and Regional Development  
Ministry of Economy, Planning and Regional Development  
Yaoundé  
Republic of Cameroon

Re: Republic of Cameroon: MDTF – Health Results Innovation Grant No. TF017128  
Additional Financing Health Sector Support Investment Project  
Additional Instructions: Disbursement

Excellency:

I refer to the Grant Agreement ("Agreement") between the International Development Association ("World Bank"), acting as administrator of grant funds provided by various donors under the Multi Donor Trust Fund for Health Results Innovation, and the Republic of Cameroon (the "Recipient") (the "Recipient") for the above-referenced project of even date herewith. The Agreement provides that the World Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant TF017128 ("Grant"). This letter ("Disbursement Letter"), as revised from time to time, constitutes the additional instructions.

The attached World Bank Disbursement Guidelines for Projects, dated May 1, 2006, ("Disbursement Guidelines") (Attachment 1), are an integral part of the Disbursement Letter. The manner in which the provisions in the Disbursement Guidelines apply to the Financing is specified below. Sections and subsections in parentheses below refer to the relevant sections and subsections in the Disbursement Guidelines and, unless otherwise defined in this letter, the capitalized terms used have the meanings ascribed to them in the Disbursement Guidelines.

I. Disbursement Arrangements  
Disbursement Methods (section 2). The following Disbursement Methods may be used under the Financing:

- Reimbursement
- Direct Payment
- Advance

Disbursement Deadline Date (subsection 3.7). The Disbursement Deadline Date is 4 months after the Closing Date specified in the Financing Agreement. Any changes to this date will be notified by the Association.
(ii) **Disbursement Conditions (subsection 3.8).** Please refer to the Disbursement Condition(s) in Section IV.B.I of the Financing Agreement.

**II. Withdrawal of Financing Proceeds**

(i) **Authorized Signatures (subsection 3.1).** Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in your letter of 25 February 2010 or any amendments thereto.

(ii) **Applications (subsections 3.2 - 3.3).** Please provide completed and signed: applications for withdrawal, together with supporting documents, and together with a copy of the commercial bank letter of credit, to the address indicated below:

The World Bank
Loan Department
13th Floor, Delta Center
Menengai Road
Upper Hill
P.O. Box 30577-00100
Nairobi Kenya
Tel +254 20 2936 000

(iii) **Electronic Delivery (subsection 3.4)** The Association may permit the Recipient to electronically deliver to the Association Applications (with supporting documents) through the Association’s Client Connection, web-based portal. The option to deliver Applications to the Association by electronic means may be effected if: (a) the Recipient has designated in writing, pursuant to the terms of subparagraph (i) of this Section, its officials who are authorized to sign and deliver Applications and to receive secure identification credentials (“SIDC”) from the Association for the purpose of delivering such Applications by electronic means; and (b) all such officials designated by the Recipient have registered as users of Client Connection. If the Association agrees, the Association will provide the Recipient with SIDC for the designated officials. Following which, the designated officials may deliver Applications electronically by completing Form 2380, which is accessible through Client Connection (https://clientconnection.worldbank.org). 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.

(iv) **Terms and Conditions of Use of SIDC to Process Applications.** 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** (“Terms and Conditions of Use of Secure
Identification Credentials”) provided in Attachment 2; and (b) to cause such official to abide by those terms and conditions.

(v) Minimum Value of Applications (subsection 3.5). The Minimum Value of Applications is 20% of the ceiling of the Designated Accounts.

(vi) Advances (sections 5 and 6).

- **Type of Designated Account (subsection 5.3)**: Two Segregated Designated Accounts
  - DA.A will finance eligible expenditures under Categories 1 of Section IV.A.2 of the Financing Agreement
  - DA.B will finance eligible expenditures under for category 2 of Section IV.A.2 of the Financing Agreement

- **Currency of Designated Accounts (subsection 5.4)**: CFAF
- **Financial Institution at which the Designated Accounts Will Be Opened (subsection 5.5)**: Standard Chartered Bank Cameroon
- **Ceiling (subsection 6.1)**:
  - DA.A: CFAF 950,000,000
  - DA.B: CFAF 300,000,000

III. Reporting on Use of Financing Proceeds

(i) **Supporting Documentation (section 4)**. Supporting documentation should be provided with each application for withdrawal as set out below:

- **For requests for Reimbursement and for reporting eligible expenditures paid from the under Category 1**:
  - Interim Financial Report (Attachment 7);
  - Customized Statement of Expenditures in the form attached (Attachment 6); and
  - List of payments against contracts that are subject to the Association's prior review, in the form attached (Attachment 4).

- **For requests for Reimbursement and for reporting eligible expenditures under Category 2**
  - Records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices) for payments against contracts valued at: US$250,000 equivalent or more for works, US$150,000 equivalent or more for goods, US$100,000 equivalent or more for services of consulting firms, and US$50,000 equivalent or more for individual consultants;
  - Statement of Expenditure in the form attached (Attachment 3) for all other expenditures / contracts; and
  - List of payments against contracts that are subject to the World Bank's prior review, in the form attached (Attachment 4).
  - Designated Account reconciliation statement in the form attached (Attachment 5).
For requests for Direct Payment: records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices.

(ii) Frequency of Reporting Eligible Expenditures Paid from the Designated Account (subsection 6.3): The period set out in the Financing Agreement for provision of Interim Financial Reports.

(iii) Other Supporting Documentation Instructions: Withdrawal Applications for DA-A must be supported by:
   - A six month cash forecast which reflects cash needs for project components supported under Category (1).
   - Copies of the independent expert verification certification of the Delivery of the Packages of Health Services satisfactory to the Association for eligible expenditures under Category 1.

IV. Other Important Information


From the Client Connection website, you will be able to prepare and deliver Applications, monitor the near real-time status of the Financing, and retrieve related policy, financial, and procurement information.

If you have not already done so, the Association recommends that you register as a user of the Client Connection website (https://clientconnection.worldbank.org). From this website you will be able to prepare and deliver Applications, monitor the near real-time status of the Financing, and retrieve related policy, financial, and procurement information. All Recipient officials authorized to sign and deliver Applications by electronic means are required to register with Client Connection before electronic delivery can be effected. For more information about the website and registration arrangements, please contact the Association by email at <clientconnection@worldbank.org>.

If you have any queries in relation to the above, please contact Mr. Faly Diallo, Finance Officer at loaafir@worldbank.org using the above reference.

Very truly yours,

INTERNATIONAL DEVELOPMENT ASSOCIATION
Attachments

1. World Bank Disbursement Guidelines for Projects, dated May 1, 2006
3. Form of Statement of Expenditures
4. Form of Payments Against Contracts Subject to the Association's Prior Review
5. Form of Designated Account reconciliation
6. Form of Customized Statement of Expenditure
7. Form of Interim Financial Report
Terms and Conditions of Use of Secure Identification Credentials 
in connection with Use of Electronic Means 
to Process Applications 
and Supporting Documentation 

March 1, 2013

The World Bank (Bank)\(^1\) will provide secure identification credentials (SIDC) to permit the Borrower\(^2\) to deliver applications for withdrawal and applications for special commitments under the Agreement(s) and supporting documentation (such applications and supporting documentation together referred to in these Terms and Conditions of Use as Applications) to the Bank electronically, on the terms and conditions of use specified herein.

SIDC can be either: (a) hardware-based (Physical Token), or (b) software-based (Soft Token). The Bank reserves the right to determine which type of SIDC is most appropriate.

A. Identification of Users

1. The Borrower will be required to identify in a completed Authorized Signatory Letter (ASL) duly delivered to and received by the Bank each person who will be authorized to deliver Applications. The Bank will provide SIDC to each person identified in the ASL (Signatory), as provided below. The Borrower shall also immediately notify the Bank if a Signatory is no longer authorized by the Borrower to act as a Signatory.

2. Each Signatory must register as a user on the Bank’s Client Connection (CC) website (https://clientconnection.worldbank.org) prior to receipt of his/her SIDC. Registration on CC will require that the Signatory establish a CC password (CC Password). The Signatory shall not reveal his/her CC Password to anyone or store or record the CC Password in written or other form. Upon registration as a CC user, the Signatory will be assigned a unique identifying account name.

B. Initialization of SIDC

1. Prior to initialization of SIDC by a Signatory, the Signatory will acknowledge having read, understood and agreed to be bound by these Terms and Conditions of Use.

2. Where a Physical Token is to be used, promptly upon receipt of the Physical Token, the Signatory will access CC using his/her account name and CC Password and register his/her Physical Token and set a personal identification number (PIN) to be used in connection with the use of his/her Physical Token, after which the Physical Token will be

---

\(^1\) “Bank” includes IBRD and IDA.

\(^2\) “Borrower” includes the borrower of an IBRD loan, IDA credit, or Project Preparation Facility advance and the recipient of a grant.
initialized for use by the Signatory exclusively for purposes of delivering Applications. Where a Soft Token is to be used, the Signatory will access CC using his/her account name and CC Password and set a personal identification number (PIN) to be used in connection with the use of his/her Soft Token, after which the Soft Token will be initialized for use by the Signatory exclusively for purposes of delivering Applications. Upon initialization of the SIDC, the Signatory will be a “SIDC User”. The Bank will maintain in its database a user account (Account) for each SIDC User for purposes of managing the SIDC of the SIDC User. Neither the Borrower nor the SIDC User will have any access to the Account.

3. Prior to first use of the SIDC by the SIDC User, the Borrower shall ensure that the SIDC User has received training materials provided by the Bank in use of the SIDC.

C. Use of SIDC

1. Use of the SIDC is strictly limited to use in the delivery of Applications by the SIDC User in the manner prescribed by the Bank in the Agreement(s) and these Terms and Conditions. Any other use of the SIDC is prohibited.

2. The Bank assumes no responsibility or liability whatsoever for any misuse of the SIDC by the SIDC User, other representatives of the Borrower, or third parties.

3. The Borrower undertakes to ensure, and represents and warrants to the Bank (such representation and warranty being expressly relied upon by the Bank in granting SIDC) that each SIDC User understands and will abide by, these Terms and Conditions of Use, including without limitation the following:

4. Security

4.1. The SIDC User shall not reveal his/her PIN to anyone or store or record the PIN in written or other form.

4.2. The SIDC User shall not allow anyone else to utilize his/her SIDC to deliver an Application to the Bank.

4.3. The SIDC User shall always logout from CC when not using the system. Failure to logout properly can create a route into the system that is unprotected.

4.4. If the SIDC User believes a third party has learned his/her PIN or has lost his/her Physical Token he/she shall immediately notify clientconnection@worldbank.org.

4.5. The Borrower shall immediately notify the Bank at clientconnection@worldbank.org of any lost, stolen or compromised SIDC, and take other reasonable steps to ensure such SIDC are disabled immediately.

5. Reservation of Right to Disable SIDC
5.1. The Borrower shall reserve the right to revoke the authorization of a SIDC User to use a SIDC for any reason.

5.2. The Bank reserves the right, in its sole discretion, to temporarily or permanently disable a SIDC, de-activate a SIDC User’s Account or both.

6. **Care of Physical Tokens**

6.1. Physical Tokens will remain the property of the Bank.

6.2. The Bank will physically deliver a Physical Token to each Signatory designated to receive one in a manner to be determined by and satisfactory to the Bank.

6.3. Physical Tokens contain delicate and sophisticated instrumentation and therefore should be handled with due care, and should not be immersed in liquids, exposed to extreme temperatures, crushed or bent. Also, Physical Tokens should be kept more than five (5) cm from devices that generate electromagnetic radiation (EMR), such as mobile phones, phone-enabled PDAs, smart phones and other similar devices. Physical Tokens should be carried and stored separate from any EMR device. At close range (less than 5 cm), these devices can output high levels of EMR that can interfere with the proper operation of electronic equipment, including the Physical Token.

6.4. Without derogating from these Terms and Conditions of Use, other technical instructions on the proper use and care of Physical Tokens are available at http://www.rsa.com.

7. **Replacement**

7.1. Lost, damaged, compromised (in terms of 4.5, above) or destroyed Physical Tokens will be replaced at the expense of the Borrower.

7.2. The Bank reserves the right, in its sole discretion, not to replace any Physical Token in the case of misuse, or not to reactivate a SIDC User’s Account.
The World Bank
APPLICATION FOR WITHDRAWAL
STATEMENT OF EXPENDITURES
(SOE)

CONTRACT DETAIL

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Name and Address of Contractors/Suppliers</th>
<th>Contract or Purchase order No. &amp; Date (or other ref.)</th>
<th>Brief Description of Goods, Works or Services</th>
<th>Currency and Total Amount of Contract</th>
<th>Total amount invoices covered by application (net of retention)</th>
<th>Elig. % Invoices</th>
<th>Amount Paid From Special Account (if any)</th>
<th>Date of Payment</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Name and Address of Contractors/Suppliers</th>
<th>Contract or Purchase order No. &amp; Date (or other ref.)</th>
<th>Brief Description of Goods, Works or Services</th>
<th>Currency and Total Amount of Contract</th>
<th>Total amount invoices covered by application (net of retention)</th>
<th>Elig. % Invoices</th>
<th>Amount Paid From Special Account (if any)</th>
<th>Date of Payment</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Supporting documents for this SOE retained at: (insert location)
## Payments Made during Reporting Period
Against Contracts Subject to the Bank’s Prior Review

<table>
<thead>
<tr>
<th>Contract Number</th>
<th>Supplier</th>
<th>Contract Date</th>
<th>Contract Amount</th>
<th>Date of WB’s No-Objection to Contract</th>
<th>Amount Paid to Supplier during Period</th>
<th>WB’s Share of Amt Paid to Supplier during Period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
DESIGNATED ACCOUNT RECONCILIATION STATEMENT

LOAN NUMBER ______________
ACCOUNT NUMBER ______________ WITH (BANK) ______________

1. TOTAL ADVANCED BY WORLD BANK (OR COFINANCIER) $ ______________

2. LESS: TOTAL AMOUNT RECOVERED BY WORLD BANK - $ ______________

3. EQUALS PRESENT OUTSTANDING AMOUNT ADVANCED TO
   THE DESIGNATED ACCOUNT (NUMBER 1 LESS NUMBER 2) = $ ______________

BALANCE OF DESIGNATED ACCOUNT PER ATTACHED BANK
STATEMENT AS OF DATE ______________ $ ______________

5. PLUS: TOTAL AMOUNT CLAIMED IN THIS
   APPLICATION NO. ______________ + $ ______________*

6. PLUS: TOTAL AMOUNT WITHDRAWN AND NOT YET CLAIMED
   REASON: ______________ + $ ______________ *

7. PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS
   NOT YET CREDITED AT DATE OF BANK STATEMENTS

   APPLICATION NO. AMOUNT *
   ______________ ______________

   SUBTOTAL OF PREVIOUS
   APPLICATIONS NOT YET CREDITED + $ ______________

8. MINUS: INTEREST EARNED - $ ______________*

9. TOTAL ADVANCE ACCOUNTED FOR (NO. 4 TOUGH NO. 9) = $ ______________

10. EXPLANATION OF ANY DIFFERENCE BETWEEN THE TOTALS APPEARING ON LINES 3 AND 9:

   ______________________________________________________________________

11. DATE: ________________________ SIGNATURE: ________________________

   TITLE: ________________________

* ALL ITEMS SHOULD BE INDICATED ON THE BANK STATEMENT
### Attachment 6

**Customized Statement of Expenditures**

Note: It was agreed during negotiations that the summary page of the customized SOE will be submitted to IDA as supporting documentation for disbursements; the detailed page will be kept by the MOH for review by IDA or by the external auditors.

<table>
<thead>
<tr>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name and Address of the Health Center/ Health Administration Unit</strong></td>
<td><strong>Brief Description of Services offered</strong></td>
<td><strong>Total Amount Reimbursed</strong></td>
<td><strong>Elig. %</strong></td>
<td><strong>Amount Eligible</strong></td>
<td><strong>Amount Paid from Designated Account</strong></td>
<td><strong>Remarks</strong></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Nous, soussignés, certifions que les montants ci-dessus, ont été dépensés au titre de la catégorie _____(Composante ____ ) du tableau des dépenses éligibles, Annexe 2 et section IV. A, de l’Accord de Financement du Credit IDA ______ et du don fonds Multibailleurs ("MDTF-HRI"), et que ces dépenses ont été engagées conformément aux termes de ce dit accord. En particulier, nous certifions que pour chaque dépense engagée au titre d’un de la catégorie _____ (composante ____ ), les pieces justificatives y afferan[tes] ont fait l'objet d'un control par nos services competents y compris les controls prevus par les dispositions de la section E1 et E2 des Accords de Credit et Don.

/ / /  

RAF  

/ [Coordonateur National]
Rapports financiers intermédiaires

Sources et utilisation des fonds

<table>
<thead>
<tr>
<th></th>
<th>Trimestre</th>
<th>Montant cumulé</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ressources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fonds publics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fonds de l'IDA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financement total</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total des Ressources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Dépenses par Composantes</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Component 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Component 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Dépenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Ressources moins Dépenses (A)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Variation nette de la trésorerie)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Soldes de trésorerie d'ouverture (B)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compte Designé IDA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total trésorerie d'ouverture</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Solde de trésorerie de clôture (C= B+A)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compte Designé IDA</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Utilisations des fonds par activité du projet**

<table>
<thead>
<tr>
<th>Component 1</th>
<th>Trimestre</th>
<th>Montant cumulé</th>
<th>PAD : Durée de vie du projet</th>
<th>PAD révisé /liv</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Prévision</td>
<td>Réalisation</td>
<td>Écart</td>
<td>Prévision</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Component 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Dépenses du projet</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>