Mr. Jacob Jusu Saffa  
Minister  
Ministry of Finance  
Treasury Building, George Street  
Freetown, Sierra Leone.  

Re: Republic of Sierra Leone  
IDA Grant No. D603-SL  
(COVID-19 Emergency Preparedness and Response Project)  
Additional Instructions: Disbursement and Financial Information Letter

Dear Honorable Minister:

1 refer to the Financing Agreements between the Republic of Sierra Leone (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


(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 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 Recipient will deliver Withdrawal Applications (with supporting documents) electronically through the Association’s web-based portal “Client Connection” at [https://clientconnection.worldbank.org](https://clientconnection.worldbank.org). This option will be affected 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](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.

(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, or such other period agreed to by the Association. The audited Financial Statements for each such period of the project must be furnished to the Association not later than six (6) months after the end of such period.

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/](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 [AskLoans@WorldBank.org](mailto:AskLoans@WorldBank.org) using the above reference.

Yours sincerely,

[Signature]

Gayle Martin
Country Manager for Sierra Leone
Africa Region
Attachments

1. Form of Authorized Signatory Letter (ASL)
2. Statement of Expenditures (SOE)
Schedule 1: Disbursement Provisions

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>D603-SL</th>
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</thead>
<tbody>
<tr>
<td><strong>Country</strong></td>
<td>Republic of Sierra Leone</td>
</tr>
<tr>
<td><strong>Recipient</strong></td>
<td>Republic of Sierra Leone</td>
</tr>
<tr>
<td><strong>Name of the Project</strong></td>
<td>COVID-19 Emergency Preparedness and Response Project</td>
</tr>
</tbody>
</table>

| **Closing Date** | Four months after the closing date. |
| **Disbursement Deadline** |  |

| **Disbursement Methods and Supporting Documentation** |  |
| **Methods** |  |
| **Supporting Documentation** |  |
| Direct Payment | Yes | Copy of records |
| Reimbursement | Yes | Statement of Expenditures (SOE) in the format provided in Attachment 2 of the DFIL |
| Advance (into a Designated Account) | Yes | Statement of Expenditures (SOE) in the format provided in Attachment 2 of the DFIL |
| Special Commitments | Yes | Copy of Letter of Credit |

**Designated Account (Sections 5 and 6 **)**

- **Type**: Segregated and managed by IHPAU
- **Financial Institution - Name**: Sierra Leone Commercial Bank Limited
- **Currency**: USD
- **Frequency of Reporting Subsection 6.3 **
- **Amount**: USD 2,500,000

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

The minimum value of applications for Reimbursement, Direct Payment, and Special Commitment is USD 10,000 equivalent.

**Authorized Signatures (Subsection 3.1 and 3.2 **)**
The form for Authorized Signatures Letter is provided in Attachment 1 of this letter.

**Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)**

*Authorized Signatures (subsection 3.1).* Persons whose authenticated specimen signatures appear in the ASL dated July 5, 2018 are authorized on behalf of the Recipient to deliver Applications and evidence in support thereof on the terms and conditions specified by the Association. Any changes to the signatories shall be notified to the Association through ASL (Attachment 1).

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

**Additional Information**

For Compensation Benefits under Part C.2(b)(x) (category 1), and Cash Transfers and Food expenditures under Part C.3(d) and (e) (category 2):

- Scope of coverage, eligibility criteria, disbursement arrangements, flow of funds, reporting and documentation requirements will ALL be described in Project Implementation manual, compensation benefits framework (category 1), and cash transfers operations guidelines (category 2), acceptable to the Bank.

**Other**

N/A

**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: IDA Grant No. D603-SL
(COVID-19 Emergency Preparedness and Response Project)

Attention: ____________________________ Country Director

I refer to the [Grant] [Credit] Agreement ("Agreement") between the International Development Association (the "Association") [acting as implementing of the ] and [name of recipient] (the "Recipient"), dated _______, providing the above [Grant] [Credit]. 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] [Credit].

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.

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1 Instruction to the Recipient: add text in line with the Grant Agreement if applicable; if not applicable delete it.

2 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.

3 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.

4 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.

5 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.
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 /
Attachment 2 – Template for Project Statement of Expenditure (SOE)

<table>
<thead>
<tr>
<th>Item No</th>
<th>Contractor Name</th>
<th>Description of Expenditure (Goods/Works/Services)</th>
<th>Contract Currency</th>
<th>Contract Amount</th>
<th>Is the contract subject to Bank's prior review?</th>
<th>Eligible % from Schedule X(C) of Loan/Grant Agreement</th>
<th>With's Share of Total Paid (in contract currency)</th>
<th>Exchange Rate</th>
<th>Amount Paid (in Designated Account if applicable)</th>
<th>Payment Date</th>
<th>Records of evidencing claimed expenses provided</th>
<th>Memorandum or invoice references, including no-obstruction date</th>
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We confirm that the reported payments are for eligible expenses, do not relate to any debarred firms or individuals and do not exceed respective contract amounts.

Records for this SOE are retained at ____________________________

A separate form should be used for retroactive financing.