

21-Aug-2022  
Date: \_\_\_\_\_

Hon. Francis Dennis Vandi  
Minister of Finance  
Ministry of Finance  
Treasury Building  
George Street  
Freetown  
Sierra Leone

**Re: IDA Grant E1160-SL**  
**(West Africa Food System Resilience Program**  
**Phase 2 under the Multi-Phase Programmatic Approach)**  
**Additional Instructions: Disbursement and Financial Information Letter.**

Excellency:

I refer to the Financing Agreement 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 the Grant amount 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**

- **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.

*(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.

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

Yours sincerely,

*Boutheina Guermazi*

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Boutheina Guermazi  
Director Africa Regional Integration  
Africa West Region

### **Attachments**

1. Form of Authorized Signatory Letter
2. Interim Financial Report

**Schedule 1 : Disbursement Provisions**

<b>Basic Information</b>					
<b>Grant Number</b>	<b>E1160-SL</b>	<b>Country</b>	Republic of Sierra Leone	<b>Closing Date</b>	Section III.B.2. of Schedule 2 to the Financing Agreement.
		<b>Recipient</b>	Republic of Sierra Leone		
		<b>Name of the Project</b>	West Africa Food System Resilience Program Phase 2 under the Multi-Phase Programmatic Approach	<b>Disbursement Deadline Date</b>	Four (04) months after the closing date. <i>Subsection 3.7 **</i>
<b>Disbursement Methods and Supporting Documentation</b>					
<b>Disbursement Methods</b> <i>Section 2 (**)</i>	<b>Methods</b>	<b>Supporting Documentation</b> <i>Subsections 4.3 and 4.4 (**)</i>			
Direct Payment	Yes	Copy of Records			
Reimbursement	Yes	○ Interim unaudited Financial Report (IFR) in the format of provided in attachment 2 of the DFIL			
Designated Account (Advance)	Yes	○ Interim unaudited Financial Report (IFR) in the format of provided in attachment 2 of the DFIL			
Special Commitments	Yes	Copy of Letter of Credit			
<b>Designated Account (Sections 5 and 6 **)</b>					
<b>Type</b>	Segregated managed by the PIU of NDPPCO		<b>Ceiling</b>	Variable	
<b>Financial Institution – Name</b>	Sierra Leone Commercial Bank Ltd		<b>Currency</b>	USD	
<b>Frequency of Reporting</b> <i>Subsection 6.3 (**)</i>	Quarterly		<b>Amount</b>	Two quarter forecast per the IFR approved by the TTL	
<b>Minimum Value of Applications (subsection 3.5)</b>					
The Minimum Value of Applications for Reimbursement, Direct Payment and Special Commitment Issuance is equivalent to 100,000					
<b>Authorized Signatures (Subsection 3.1 and 3.2 **) The form for Authorized Signatories Letter is provided in Attachment 1 of this letter</b>					
<b>Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)</b>					
ASL and all Withdrawal Applications and its supporting documentation will be electronically sent via the Association’s system ClientConnection.					
<b>Additional Instructions</b>					
<ol style="list-style-type: none"> <li>For eligible Matching Grants and Subprojects, submission of withdrawal applications must be accompanied by duly completed customized SOE sheets included in the IFR Format in attachment 2 of the DFIL</li> <li>Disbursements under Category 4 of Section III.A of Schedule 2 of the Financing Agreement (Emergency Expenditures under Part 4 of the Project) will be subject to the conditions precedent to accessing the CERC funds, namely that the Recipient has provided, and the Bank has accepted, evidence of the occurrence of an eligible crisis or emergency and the Recipient has prepared and adopted/adhered to the CERC Operations Manual. Disbursements under this component will follow procedures described in the CERC Operations Manual including supporting documentation; provided that this disbursement letter will first need to be amended and reinstated at a later date to reflect those specific arrangements. In order to provide necessary liquidity for fast response, the ceiling of the Advance under the CERC could be up to 100% of the amount allocated to the CERC category</li> </ol>					

\*\* 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]

[DATE]

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

Re: Re: IDA Grant E1160-SL (West Africa Food System Resilience Program  
Phase 2 under the Multi-Phase Programmatic Approach)

Attention: \_\_\_\_\_, *Country Director*

I refer to the [Grant] [Credit] Agreement (“Agreement”) between the International Development Association (the “Association”), acting as implementing of the ]<sup>1</sup> 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 <sup>2</sup>[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, <sup>3</sup>[each] of the persons whose authenticated specimen signatures appears below is authorized on behalf of the Recipient, acting <sup>4</sup>[individually] <sup>5</sup>[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

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<sup>1</sup> Instruction to the Recipient: add text in line with the Grant Agreement if applicable; if not applicable delete it. *Please delete this footnote in final letter that is sent to the Associations*

<sup>2</sup> 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.*

<sup>3</sup> 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.*

<sup>4</sup> 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.*

<sup>5</sup> 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.*

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 -Interim Unaudited Financial Report

Reference Information	Reference value		
Country	Sierra Leone		
Project Number			
Project Title			
IFR Reporting Quarter			
Quarter Ending - Date			
IFR Reporting Currency	USD		
			
Grant IDs reported in this IFR	Enter the Grant IDs below	First DA #	Second DA #
Grant ID1	GRANT REFERENCE		
Grant ID2			
Grant ID3			
Grant ID4			
Grant ID5			
Grant ID6			



Country	Sierra Leone
Project Number:	0
IFR for the Quarter ending:	0-Jan-00
Reporting Currency	USD

Project Components and Activities		ACTUAL AMOUNT			PLANNED AMOUNT			VARIANCE			PAD		Explain variance if greater than 15% for this sub-component
		Current Quarter	Year to Date	Cumulative to date	Current Quarter	Year to Date	Cumulative to date	Current Quarter	Year to Date	Cumulative to date	Life of project (Amt)	Revised Life of Project * (Amt)	
<b>Component 1</b>	<b>Description</b>												
Sub-component 1.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 1.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 1.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 1.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 1: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 2</b>	<b>Description</b>												
Sub-component 2.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 2.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 2.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 2.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 2: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 3</b>	<b>Description</b>												
Sub-component 3.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 3.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 3.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 3.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 3: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 4</b>	<b>Description</b>												
Sub-component 4.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 4.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 4.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 4.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 4: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 5</b>	<b>Description</b>												
Sub-component 5.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 5.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 5.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 5.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 5: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 6</b>	<b>Description</b>												
Sub-component 6.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 6.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 6.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 6.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 6: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 7</b>	<b>Description</b>												
Sub-component 7.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 7.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 7.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 7.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 7: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Component 8</b>	<b>Description</b>												
Sub-component 8.1		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 8.2		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 8.3		0.00	0.00	0.00	0.00	0.00	0.00						
Sub-component 8.4		0.00	0.00	0.00	0.00	0.00	0.00						
<b>Component 8: Total of Uses of Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>TOTAL PROJECT EXPENDITURES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						





**The World Bank  
 APPLICATION FOR WITHDRAWAL  
 STATEMENT OF EXPENDITURES –  
 CUSTOMIZED (S0E)**

**IDA Credit No. .... / IDA Grant No. ....  
 Customized Statement of Expenditures for Matching Grants under Category 2 of the Project**

**Category \_\_\_\_  
 Period: DD/MM/YY to DD/MM/YY**

1	2	3	4	5	6	7	8	9	10	11
Item No.	Name and Address of Beneficiary	Matching grant (MG) Agreement No. & Date (or other ref.)	Brief Description of Matching Grant Activities	Currency and Total Amount of MG	Total amount of MG payment request covered by application (net of retention)	Elig. %	Payment request Eligible for Financing	Amount Paid from Designated Account (if any)	Date of Payment	Remarks

**TOTALS**

**The World Bank  
APPLICATION FOR WITHDRAWAL  
STATEMENT OF EXPENDITURES –  
CUSTOMIZED (S0E)**

**IDA Credit No. ....../ IDA Grant No. ....  
Customized Statement of Expenditures for Sub-Projects under Category 3 of the Project**

**Category \_\_\_\_  
Period: DD/MM/YY to DD/MM/YY**

1	2	3	4	5	6	7	8	9	10	11
Item No.	Name and Address of Beneficiary	Sub-Project Agreement No. & Date (or other ref.)	Brief Description of Sub-Project Activities	Currency and Total Amount of Sub-Project	Total amount of Sub-Project payment request covered by application (net of retention)	Elig. %	Payment request Eligible for Financing	Amount Paid from Designated Account (if any)	Date of Payment	Remarks

**TOTALS**

