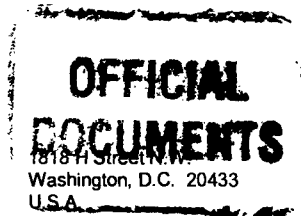


The World Bank
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT
INTERNATIONAL DEVELOPMENT ASSOCIATION



D0070-SL

(202) 473-1000
Cable Address: INTBAFRAD
Cable Address: INDEVAS

April 14, 2016

Honorable Kaifala Marah
Minister of Finance & Economic Development
Ministry of Finance & Economic Development
Ministerial Building
George Street
Freetown
Sierra Leone

**Re: Republic of Sierra Leone
IDA Financing D0070
Additional Financing
(Ebola Emergency Response Project)
Additional Instructions: Disbursement – First Restatement**

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, dated November 20, 2014. The Agreement provides that the Association may issue additional instructions regarding the withdrawal of the proceeds of financing IDA D0070 (“Financing”). This letter (“Disbursement Letter”), as revised from time to time, constitutes the additional instructions.

This Disbursement Letter is a First Restatement of the Disbursement Letter dated November 20, 2014 for the above referenced project to restate Section II (vi) to update instructions related to the management of the Designated Account. All other provisions and attachments of the Disbursement letter dated November 20, 2014, except as amended, shall remain in force and effect.

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

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

- Reimbursement
- Advance

- Direct Payment
- Special Commitment

(ii) 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.

(iii) Disbursement Conditions (subsection 3.8). Please refer to the Disbursement Condition(s) in the Financing Agreement.

II. Withdrawal of Credit Proceeds

(i) Authorized Signatures (subsection 3.1). A letter in the Form attached (Attachment 2) should be furnished to the Association at the address indicated below providing the name(s) and specimen signature(s) of the official(s) authorized to sign Applications:

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

(ii) Applications (subsections 3.2 - 3.3). Please provide completed and signed applications for withdrawal, together with supporting documents 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 SIDC”) provided in Attachment [3]; 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 shall be USD 250,000

vi) Advances (sections 5 and 6).

- ***Type of Designated Accounts (subsection 5.3): Segregated***
 - Managed by the IHPAU under the Ministry of Health and Sanitation (MoHS), to be used for all Categories pursuant to section IV.A.2 of Schedule 2 of the Financing Agreement
- ***Currency of Designated Accounts (subsection 5.4): US Dollar***
- ***Financial Institution at which the Designated Account Will Be Opened (subsection 5.5):***
 - Standard Chartered Bank (Freetown, Sierra Leone)
- ***Ceilings (subsection 6.1):***
 - Advances will be provided to the Designated Account, based on a forecast of expenditures against components and Disbursement Categories for the first six months. The forecast will be based on the Annual Work Plan that will be provided to IDA and cleared by the task team leader prior to implementation.

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:***
 - Interim Financial Report the form attached (Attachment 4); and
 - List of payments against contracts that are subject to the Association’s prior review, in the form attached (Attachment 5)
- ***For reporting eligible expenditures paid from the Designated Account:***
 - Interim Financial Report the form attached (Attachment 4); and
 - List of payments against contracts that are subject to the Association’s prior review, in the form attached (Attachment 5)

- **For requests for Direct Payment and Special Commitments:** records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices and documentary evidence of delivery and acceptance of contracted goods or service.

(ii) Frequency of Reporting Eligible Expenditures Paid from the Designated Account

Quarterly for eligible expenditure paid from the Designated Account

(iii) Other Supporting Documentation Instructions All other supporting documentation for IFRs should be retained by the project management or Recipient and must be made available for review by periodic World Bank missions and internal and external auditors.

V. Other Disbursement Instructions

Funds from the Designated Account may be transferred to Transactions Accounts in local currency to meet eligible expenditures, provided that transactions and balance in these accounts are included in all project financial reports and in the IFRs referred to in Section III (iii) above.

IV. Other Important Information

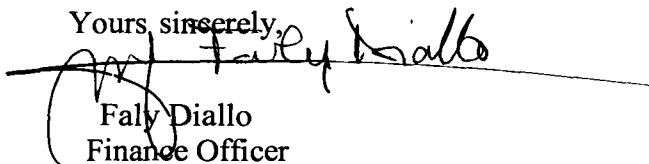
For additional information on disbursement arrangements, please refer to the Disbursement Handbook available on the World Bank's public website at <http://www.worldbank.org> and its secure website "Client Connection" at <http://clientconnection.worldbank.org>. Print copies are available upon request.

From the Client Connection website, you will be able to download 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 (<http://clientconnection.worldbank.org>). From this website you will be able to download Applications, monitor the near real-time status of the Loan/Grant, and retrieve related policy, financial and procurement information. For more information about the website and registration arrangements, please contact the World Bank by email at clientconnection@worldbank.org.

If you have any queries in relation to the above, please contact Loan Operations, at loafr@worldbank.org using the above reference.

Yours sincerely,


Faly Diallo
Finance Officer