Honourable Jacob Jusu Saffa
Minister of Finance
Ministry of Finance
Treasury Building
George Street
Freetown
Sierra Leone

Honourable Saffa:

SIERRA LEONE: IDA Grant No. D4830-SL
Integrated and Resilient Urban Mobility Project
Disbursement and Financial Information Letter

I refer to the Grant 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 Grant 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

- **(ii) 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. 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 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/) 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] [Credit], 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 using the above reference.

Yours sincerely,

Pierre Laporte
Country Director
Sierra Leone Country Office
Africa Region
Attachments

1. Form of Authorized Signatory Letter
2. Interim Financial Reports (IFRs)

cc: Transport Infrastructure Development Unit (TIDU)
    Ministry of Transport and Aviation
    7th Floor, Youyi Building
    Freetown
    Tel: +232 78-772949 /+232 078-408831 /+232 079-000777

Hindolo Shiaka
Project Coordinator
Email: kingslandsl@yahoo.com
Tel: +232 79-000777
## Schedule 1: Disbursement Provisions

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Country</th>
<th>Recipient</th>
<th>Name of the Project</th>
<th>Closing Date</th>
<th>Disbursement Deadline Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>D4830-SL</td>
<td>Republic of Sierra Leone</td>
<td>Republic of Sierra Leone</td>
<td>Integrated and Resilient Urban Mobility Project</td>
<td>Section III.B.2. of Schedule 2 to the FA</td>
<td>Four months after the closing date.</td>
</tr>
</tbody>
</table>

### Disbursement Methods

<table>
<thead>
<tr>
<th>Method</th>
<th>Supporting Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section 2 (</strong>)**</td>
<td>Subsections 4.3 and 4.4 (**)</td>
</tr>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Yes</td>
</tr>
<tr>
<td>Advance (into a Designated Account)</td>
<td>Yes</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Type

- Two segregate accounts: DA A - same used for PPA to continue being sued for IDA grant - Category 1, 2. 
- DA-B - category 3- Resettlement Compensation

### Financial Institution – Name

- Both accounts at Sierra Leone Commercial Bank

### Frequency of Reporting Subsection 6.3 (**) 

- Quarterly

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The minimum value of applications for Reimbursement, Direct Payment and Special Commitment is USD 100,000 equivalent.

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

For Special Commitments, records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices and documentary evidence of delivery and acceptance of contracted goods or services.

For category 3 Resettlement compensation - Bank account is to be provided showing payment by beneficiary.

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: [Grant][Credit][1] No. _______—____ (Name of the project)
Attention: ___________________________, Country Director

I refer to the [Grant] [Credit] Agreement ("Agreement") between the International Development Association (the "Association") [2, acting as implementing of the] [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 [3] [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, [4] [each] of the persons whose authenticated specimen signatures appears below is authorized on behalf of the Recipient, acting [5] [individually] [6] [jointly], to deliver Applications, and evidence in support thereof on the terms and conditions specified by the Association.

1 Instruction to the Recipient: use “Credit” or “Grant” as applicable. Please delete this footnote in final letter that is sent to the Associations.

2 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.

3 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.

4 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.

5 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.

6 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 /
<table>
<thead>
<tr>
<th>Sources of Funds</th>
<th>Quarter Ended:</th>
<th>Year to date</th>
<th>Cumulative</th>
<th>Forecast - Next 6 Months</th>
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<td>Planned</td>
<td>Actual</td>
<td>Variance</td>
<td>Planned</td>
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<tr>
<td>Opening Cash Balance</td>
<td>1</td>
<td>2</td>
<td>3 (2 - 1)</td>
<td>4</td>
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<td>Add: Sources of Funds</td>
<td>Sub - Total</td>
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<td></td>
<td>Total Financing</td>
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<td>Component 1</td>
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<td>Component 2</td>
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<td>Component 3</td>
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<td>Component 4</td>
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Republic of Sierra Leone  
Sierra Leone Resilient and Integrated Urban Mobility Project (P164353)  
Ministry of Transport and Aviation  
Sources and Uses of Funds Statement by Categories  
Quarter Ended:  
United States Dollars (USD)

<table>
<thead>
<tr>
<th>Sources of Funds</th>
<th>Quarter Ended:</th>
<th>Year to date</th>
<th>Cumulative</th>
<th>Forecast - Next 6 Months</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Planned</td>
<td>Actual</td>
<td>Variance</td>
<td>Planned</td>
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<td>Opening Cash Balance</td>
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<td>Add: Sources of Funds</td>
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<td>Sub - Total</td>
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<td>Total Financing</td>
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<td>Less: Uses of Funds by Categories</td>
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<tr>
<td>Total Expenditures</td>
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<td>Cash Available Less Expenditures</td>
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<tr>
<td>Closing Cash Balances</td>
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<td>Total closing Cash Balances</td>
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Republic of Sierra Leone
Sierra Leone Resilient and Integrated Urban Mobility Project (P164353)
Ministry of Transport and Aviation
Contract Status Statement
Quarter Ended:
United States Dollars (USD)

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Contract Description</th>
<th>Contract Amount</th>
<th>Contractor's Name</th>
<th>Date of Expiration</th>
<th>State of Completion</th>
<th>Payments To Date</th>
<th>Outstanding Commitment</th>
<th>Retention Funding</th>
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</thead>
</table>
Republic of Sierra Leone  
Sierra Leone Resilient and Integrated Urban Mobility Project (P164353)  
Ministry of Transport and Aviation  
Schedule of Fixed Assets  
Quarter Ended:  
United States Dollars (USD)

<table>
<thead>
<tr>
<th>Date of Receipt</th>
<th>Asset</th>
<th>Asset Type</th>
<th>Description</th>
<th>Value/Cost</th>
<th>Asset Identification</th>
<th>Asset Location</th>
<th>Assignee</th>
<th>Funding</th>
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<td>Date</td>
<td>Application Ref.</td>
<td>Application Amount $</td>
<td>Mode of Disbursement</td>
<td>Fund Source</td>
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</table>
Republic of Sierra Leone  
Sierra Leone Resilient and Integrated Urban Mobility Project (P164353)  
Ministry of Transport and Aviation  
DESIGNATED ACCOUNT (DA) ACTIVITY STATEMENT  
Quarter Ended:  
United States Dollars (USD)

Designated Account (DA) Activity Statement for the quarter ended ...... 20XX

<table>
<thead>
<tr>
<th>Project Name:</th>
<th>IDA Credit No:</th>
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<tbody>
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<thead>
<tr>
<th>Deposit Bank:</th>
<th>Currency of DA</th>
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</table>

**PART 1**

1. Cumulative advances to end of current reporting period  
2. Cumulative expenditures to end of last reporting period  
3. Outstanding Advance to be accounted

**PART II**

4. Opening DA balance at beginning of reporting period (as of 1st April 2013)  
5. Add: cumulative adjustments (opening project Account Balance) & Advance to other implementing Agency  
6. Advances from World Bank during reporting period  
7. Add Lines 5 & 6  
8. Outstanding advances to be accounted for (line 4+ line 7)  
9. Closing DA balance at end of current reporting period  
10. Add: Cumulative adjustments (Closing Project A/c balance and Advances to Other Agency at the end of the current Period  
11. Expenditures for current reporting period  
12. Add line 10 & 11  
13. Add line 9 & 12  
14. Difference (if any) (line 8 minus line 13)

**PART III**

15. Total forecasted amount to be paid by world Bank  
16. Less: Closing DA balance after adjustments, Project A/c balance & Advances to Other Agency  
17. Direct Payments/ SC Payments  
18. Add lines 16 & 17  
19. Cash requirements from World Bank for next two reporting period  
(lines 15 minus line 18)