



December 2, 2021

H.E. Lassané Kaboré  
Minister of Economy, Finance and Development  
Ministry of Economy, Finance and Development  
395 Avenue du 11 décembre  
03 BP 7008  
Ouagadougou  
Burkina Faso

**Re: Burkina Faso: Third Additional Financing for the Social Safety Net Project  
Grant No. TF0B6352  
Additional Instructions: Disbursement and Financial Information Letter**

Excellency:

I refer to the Grant Agreement between the International Development Association/ International Bank for Reconstruction and Development (“Bank”), acting as accredited entity of the Grant funds provided by the Sahel Adaptive Social Protection Multi-Donor Trust Fund and Burkina Faso for the above-referenced project of even date herewith. The Standard Conditions, as defined in the Grant Agreement provides that the Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant TF0B6352 (“Grant”) and may set out Project specific financial reporting requirements. This letter “Disbursement and Financial Information Letter”, as revised from time to time, constitutes such additional instructions.

**I. Disbursement Arrangements and Withdrawal of Grant Funds**

The Bank *Disbursement Guidelines for Projects*, dated February 1, 2017, (“Disbursement Guidelines”) are available in the Bank’s public website at <https://www.worldbank.org>, and are an integral part of the Disbursement and Financial Information Letter. The manner in which the provisions in the Disbursement Guidelines apply to the Grant 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**

The table in **Schedule 1** provides 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 advances), instructions on supporting documentation, and frequency of reporting on the Designated Account.

**(ii) Withdrawal of Grant Funds (Electronic Delivery) Section 7.01(c) of the Standard Conditions.**

The Recipient shall deliver Withdrawal Applications (with supporting documents) electronically through the Bank’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 shall deliver Withdrawal 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 Withdrawal Applications and supporting documents to the Bank 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 Bank. By designating officials to use SIDC, 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 Withdrawal Applications and Supporting Documentation, available in the Bank'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** Section 2.07(a) and (b) of the Standard Conditions.

**(i) Financial Reports**

The Recipient must prepare and furnish to the Bank 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.

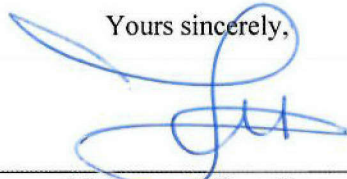
**(ii) Audits**

Each audit of the Project Financial Statements and the Project Implementing Entity 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 Bank not later than six (6) months after the end of such period.

**III. Other Important Information**

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Bank's website (<http://www.worldbank.org>) and “Client Connection”. The Bank recommends that you register as a user of “Client Connection”. From this website you will be able to prepare and deliver Withdrawal 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 Bank by email at [AskLoans@WorldBank.org](mailto:AskLoans@WorldBank.org) using the above reference.

Yours sincerely,



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Maimouna Mbow Fam  
Country Manager  
West and Central Africa Region

**Attachments**

1. Form of Statement of Expenditure (“SOE”)
2. Form of Customized Statement of Expenditure

Schedule 1 - Disbursement Provisions

Basic Information			
Grant Number	Country	Burkina Faso	Section III.B.3 of Schedule 2 to the Grant Agreement.
	Recipient	Minister of Economy, Finance and Development	
TF0B6352	Name of the Project	Third Additional Financing for the Social Safety Net Project	Disbursement Deadline Date <i>Subsection 3.7 **</i>
Disbursement Methods and Supporting Documentation			
Disbursement Methods <i>Section 2 (**)</i>	Methods Available	Supporting Documentation <i>Subsections 4.3 and 4.4 (**)</i>	
Direct Payment	Yes	Copy of Records	
Reimbursement	Yes	<ul style="list-style-type: none"> <li>Category 2&amp;3: Statement of Expenditure for expenditure in the format provided in Attachment 3 of the DFIL.</li> <li>Category 1: Customized Statement of Expenditure for expenditure in the format provided in Attachment 2 of the DFIL.</li> </ul>	Four (4) months after the closing date
Advance (into a Designated Account)	Yes	<ul style="list-style-type: none"> <li>Category 2&amp;3: Statement of Expenditure for expenditure in the format provided in Attachment 3 of the DFIL.</li> <li>Category 1: Customized Statement of Expenditure for expenditure in the format provided in Attachment 2 of the DFIL.</li> </ul>	
Special Commitments	Yes	Copy of Letter of Credit	
Designated Account (Sections 5 and 6 **)			
Type	Combined with DA of Grant No. TF0B5311	Ceiling	Fixed
Financial Institution – Name	BCEAO-BF	Currency	FCFA
Frequency of Reporting <i>Subsection 6.3 (**)</i>	Monthly	Amount	1,000,000,000 until full disbursement of the category 1 of Grant No. TF0B5311, 4,000,000,000 thereafter
Minimum Value of Applications ( <i>subsection 3.5</i> )			
The Minimum Value of Applications for Reimbursement, Direct Payment and Special Commitment Issuance is equivalent to 10 percent of the outstanding Designated Account balance.			
Authorized Signatures ( <i>Subsection 3.1 and 3.2 **</i> ) The form for Authorized Signatories Letter is provided in Attachment 1 of this letter Withdrawal and Documentation Applications ( <i>Subsection 3.3 and 3.4 **</i> )			

**Authorized Signatures (Subsection 3.1 and 3.2 \*\*):** Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in your letter of May 17, 2019 and signed by H.E. Mr. Lassané KABORÉ, Minister of Economy, Finance and Development.

**Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 \*\*):** All Withdrawal Applications and its supporting documentation will be electronically sent via the Bank's web Portal Client Connection.

**Additional Instructions**

Under category 1:

- No expenditure should be reported until payment to the final beneficiary. Outstanding amounts at the accredited payment agencies should be reflected in the Designated account reconciliation Statement.
- The detail payment made to final beneficiaries will be kept by the PIU and will be available at any time for verification.
- No withdrawal shall be made under category 1 of AF3 until full disbursement /commitment of category 1 under the Financing Gap Grant no. TF0B5311.

**\*\* Sections and subsections indicated relate to the Disbursement Guidelines for Investment Project Financing dated February 2017.**

Attachment 1 – Statement of Expenditures for category 2&3

SOE Model Template (incl. listing of prior review payments)  
Statement of Expenditures

Payment made during the period from  to

The following expenditures have been incurred during the retroactive financing period (please tick)

The following expenditures have been incurred before the closing date of the loan/credit/grant (please tick)

Yes	No
Yes	No

Financier	
Loan/Credit/Grant #	
Application #	
Category #	
Page #	

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Item No	Supplier's Name	Brief Description of the Expenditure	Prior Review (Contract?) (YES or NO)	Contract # (Client Connection # for Prior Review Contracts)	Contract Currency and Amount (Original + Amendment)	Invoice Number	Date of Payment	Total Amount of Invoice Covered by Application (Net of Retention)	% Financed from the Bank	Eligible Amount (Col 9 x 10)	Exchange Rate	Date of Withdrawal from the Designated Account	Amount Withdrawn from the Designated Account (Col 11/12)
								0.00		0.00			
												TOTAL	0.00

Supporting documents for this SOE are retained at

*(insert location)*

A separate form should be used for each category.

Attachment 2 – Form of Summary of Expenditure for Category 1

**APPLICATION FOR  
WITHDRAWAL  
STATEMENT OF  
EXPENDITURES –  
CUSTOMIZED (S0E)  
CASH TRANSFERS**

Category No. \_\_\_\_\_

1	2	3	4	5	6	7	8	9	10	11
Item No.	Name and Address of Beneficiary	Cash Transfer Agreement No. & Date (or other ref.)	Brief Description of Cash Transfer Activities	Currency and Total Amount of Cash Transfer	Total amount Cash Transfer 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						