

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

**OFFICIAL  
DOCUMENTS**  
815 H Street  
Washington, D.C. 20433  
U.S.A.

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

May 23, 2017

Mrs. Kemi Adeosun  
Honorable Minister of Finance  
Federal Ministry of Finance  
Finance Headquarters  
Central Business District  
Abuja, FCT Federal Republic of Nigeria

**Re: EU TF Grant No. TF017831 (State Employment and Expenditure for Results Project)  
Second Amendment to the Disbursement Letter dated May 12, 2016  
Additional Instructions: Disbursement**

Excellency:

I refer to the Grant Agreement ("Agreement") between the Republic of Nigeria ("Recipient") and the International Development Association ("the Association") acting as administrator for a European Union trust fund for the above-referenced project dated May 12, 2016. I also refer to the First Amendment of this Disbursement Letter dated September 26, 2016 and the Omnibus Amendment dated April 12, 2017. The Agreement provides that the Association may issue additional instructions regarding the withdrawal of the proceeds of Grant TF017831 ("Grant"). This letter ("Disbursement Letter"), as revised from time to time, constitutes the additional instructions.

The purpose of this Second Amendment is to add a new Designated Account to be managed by the Federal Ministry of Finance and related instructions related to the management of this new Designated Account. The related sections of the Disbursement letter are amended as follows:

**II. Withdrawal of Grant Proceeds**

*(vi) Advances*

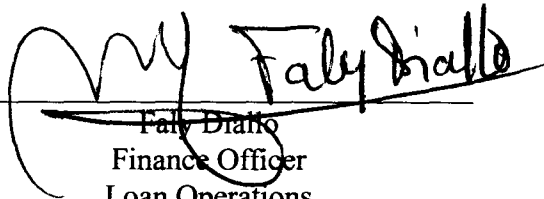
- ***Type of Designated Accounts (subsection 5.3):*** Designated Account (F1) to be managed by Federal Ministry of Finance: Segregated
- ***Currency of Designated Accounts (subsection 5.4):*** EURO
- ***Financial Institution at which the Designated Accounts will be opened (subsection 5.5):*** Central Bank of Nigeria
- ***Ceiling (subsection 6.1):*** Variable based on 6 month expenditure forecast

All other provisions and attachment in the original Disbursement Letter, the First Amendment and the Omnibus Amendment as referred above, shall remain in force and effect.

If you have any queries in relation to the above, please contact Faly Diallo, Finance Officer at WFALA-AFR@worldbank.org using the above reference.

Very truly yours,

**INTERNATIONAL DEVELOPMENT ASSOCIATION**

By   
Faly Diallo  
Finance Officer  
Loan Operations